

TO: BOARD OF TRUSTEES  
FROM: SUPERINTENDENT

**COMMUNICATION NO. 76-2009/10-BS**  
Prepared by the Office of Vice President Business Services  
for Presentation to the Board of Trustees  
October 12, 2009

**SUBJECT: PRESENTATION OF PROPOSED 2009-2010 BUDGET FOR ADOPTION**

**A. BACKGROUND**

The Antelope Valley College currently has 12 funds included in the 2009-2010 Adopted Budget. The General Fund, which includes unrestricted and restricted funding, anticipates income of \$64,346,611 and expenditures of \$66,013,066. This is a decrease in anticipated expenditures of approximately \$1.039 million over last year's actual expenditures. The General Fund Adopted Budget for this year also includes reserves of about \$4 million, with an unrestricted reserve of approximately 6.02%. Assumptions about the general fund budget are presented in the Adopted Budget narrative. Any material changes to the budget, specifically, state apportionment increases or reductions, property tax shortfalls, or budget augmentations will be presented to the Board of Trustees when the Chancellor's Office certifies the funds and as recommended allocations are made by the Strategic Planning and Budget Council (SPBC).

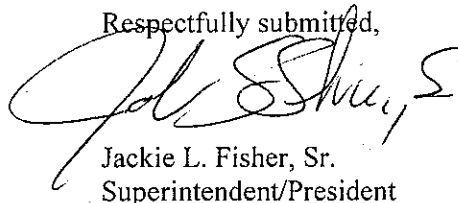
**B. BUDGET IMPLICATIONS**

The 2009-2010 Adopted Budget as presented.

**C. RECOMMENDATION**

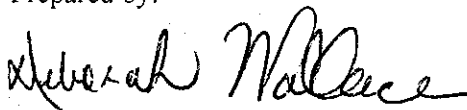
It is recommended that the Board of Trustees approve the 2009-2010 Adopted Budget as presented.

Respectfully submitted,



Jackie L. Fisher, Sr.  
Superintendent/President

Prepared by:



Deborah Wallace  
Vice President Business Services

Office of Business Services

Communication No. 76-2009/10-BS

October 12, 2009

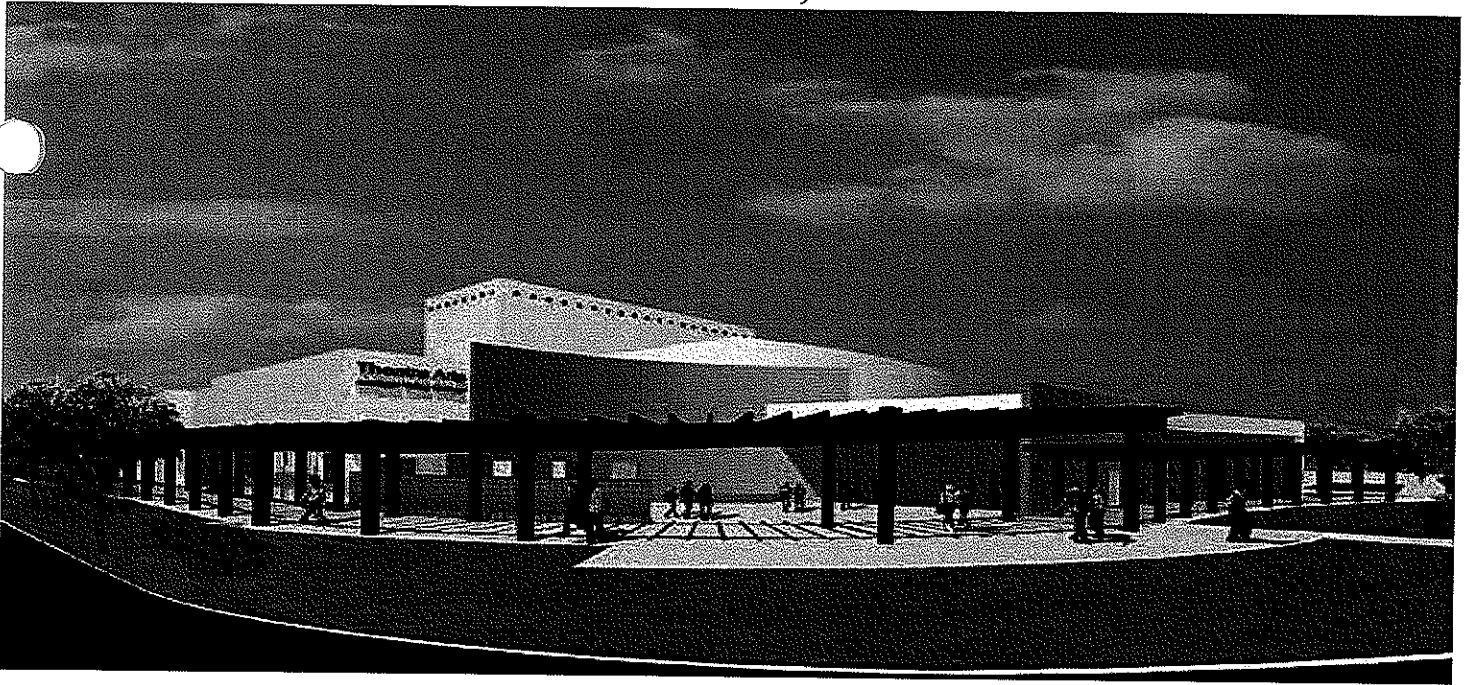
**PRESENTATION OF PROPOSED 2009-2010 BUDGET FOR ADOPTION**



# ANTELOPE VALLEY COMMUNITY COLLEGE DISTRICT

## 2009-2010 ADOPTED BUDGET

October 12, 2009



Rendering of Antelope Valley College Theatre Arts Building, Estimated Completion Date - Spring 2010 5/16 2011

*Dr. Jackie L. Fisher, Sr., Superintendent/President*

*Deborah Wallace, Vice President of Business Services*

# TABLE OF CONTENTS

<b>Section 1</b> .....	<b>BUDGET NARRATIVE</b>
<b>Section 2</b> .....	<b>ANTELOPE VALLEY COLLEGE BUDGET</b>
<b>Section 3</b> .....	<b>BUDGET SUMMARY GENERAL FUND UNRESTRICTED AND RESTRICTED</b>
<b>Section 4</b> .....	<b>BUDGET DETAIL GENERAL FUND UNRESTRICTED AND RESTRICTED</b>
<b>Section 5</b> .....	<b>BUDGET SUMMARY GENERAL FUND UNRESTRICTED</b>
<b>Section 6</b> .....	<b>BUDGET DETAIL GENERAL FUND UNRESTRICTED</b>
<b>Section 7</b> .....	<b>BUDGET SUMMARY GENERAL FUND RESTRICTED</b>
<b>Section 8</b> .....	<b>BUDGET DETAIL GENERAL FUND RESTRICTED</b>
<b>Section 9</b> .....	<b>CAPITAL OUTLAY PROJECT FUNDS</b>
<b>Section 10</b> .....	<b>BOOKSTORE AND CAFETERIA</b>
<b>Section 11</b> .....	<b>CHILD DEVELOPMENT FUND</b>
<b>Section 12</b> .....	<b>PARKING FUND</b>
<b>Section 13</b> .....	<b>OTHER FUNDS</b>

***SECTION 1***

***BUDGET NARRATIVE***



## ANTELOPE VALLEY COLLEGE 2009-2010 ADOPTED BUDGET NARRATIVE

### Introduction

The Adopted Budget for 2009-2010 for Antelope Valley College (AVC) includes 12 funds and is summarized in Section 2. Significant changes in the General Fund, Measure R Bond Fund, and increases in the Student Financial Aid Fund, all contribute to the disparate ending fund balances from the 2008-2009 actuals to the current budget.

Governor Arnold Schwarzenegger signed the 2009-10 state budget in mid February 2009. The 2009-2010 budget revision was signed into law July 28, 2009 (Assembly Bill X4 1). At the time of the revision, there was \$24 billion in budget cut "solutions", with \$16 billion in cuts, and \$8 billion in borrowing and gimmicks. This was on top of \$35.8 billion in budget solutions adopted in February. The revision also included a provision authorizing the Chancellor to adjust districts' base workload measures commensurate with reductions in general apportionment revenues. Shortfalls in the state revenues from property taxes, student fees, and oil and mineral revenues in 2009-2010 equaled to \$192 million or 3.39 percent of general apportionment revenues. The Chancellor's Office reduced each district's Total Computational Revenue for 2009-2010 by 3.39 percent, which equals \$1.936 million for AVC. The workload adjustment provision acknowledges that significant budget cuts will reduce the capacity of community colleges to offer courses and serve students and reduces workload expectations accordingly.<sup>1</sup>

The big picture for community colleges included the elimination of all growth funds (3 percent growth had been included in the February budget package) and no COLA. Categorical cuts have left deep wounds in most programs with the total elimination of some programs, and others facing cuts between 16% and 36%. The latest estimates for community college statewide deferrals will exceed \$800 million, forcing colleges to borrow cash from outside sources to meet daily operational obligations. This will continue to be a painful time for community colleges, as increasing enrollment demand will far outpace the resources to serve students.

"While clearly not meeting the collective needs of the California Community Colleges, the budget details specific to the colleges are better than many anticipated earlier in this budget process, given the severity of the state's fiscal crisis," said Erik Skinner, vice chancellor for fiscal policy. Yet Skinner was quick to caution that the state is still in the midst of a severe fiscal crisis. "The enacted state budget is based on many favorable assumptions and one-time solutions and fails to provide any meaningful long-term solutions to the structural imbalance," Skinner said. As part of the budget deal, the Governor has additional powers to enact mid-year cuts.

The following are assumptions for the Adopted Budget for the fiscal year 2009-2010:

- **No COLA**
- **No Growth**
- **\$1 million shortfall** (prior year reduction for recalculation) – (General fund-unrestricted). This amount is shown on page 4 – 4 of the general fund detail and page 5 -1 of the unrestricted summary as a contingency for anticipated prior year reductions to the state apportionment. Reductions to the state apportionment may include property tax shortfalls or a deficit coefficient.
- **Deficit Spending** – Due to possible 2008-2009 property tax shortfalls and potential shortfall for 2009-2010 (mid-year cuts).
- **Categorical programs** – (General fund-restricted) - No backfill of American Recovery and Reinvestment Act (ARRA) state stabilization monies are included in the Adopted Budget. The budget revisions enacted on July 28 assumed that an estimated \$130 million in ARRA State Stabilization funds would be available to the community colleges in 2009-10 to partially offset budget cuts on a one-time basis. The final allocation of ARRA funds to the community colleges would be determined by means of a formula calculated by Department of Finance (DOF). “Essentially the formula compares the budget cuts to K-12, CCC, UC, and CSU and distributes the pot of \$4.9 billion in ARRA State Stabilization funds across the four educational segments in proportion to those cuts.” “The decline in ARRA funds compared to the initial estimate is largely due the last minute decision to spare the community colleges from \$85 million in budget cuts proposed for 2008-09.” “These cuts were instead shifted to K-12 schools. In any case, the news that available ARRA funds will only be \$37 million—less than a third of the initial estimate—is a major disappointment.”<sup>2</sup> In mid September 2009; community colleges received a notice from the Chancellor’s Office that the \$37 million in ARRA funding had been reduced to \$35 million. Early estimates indicate that AVC may receive approximately \$350K. At the time of this budget, it was unclear what the final dollar amount of federal funds would be to support the revised Budget Act amount. The Chancellor’s Office has indicated that the dollar amounts may be available prior to mid October, and the funds will be general purpose and local boards will be able to spend the dollars as they choose. The Strategic Planning and Budget Council (SPBC) will strategize to appropriate the ARRA funds according to state and federal guidelines and the District’s program reviews as they align with the Institutional Learning Outcomes (ILO’s).
- **Southern California Edison (SCE) under billed amount (\$769, 340.86)** – In mid-September 2009, Southern California Edison notified AVC that we were under billed from 11/8/00 to 7/29/09, 16,273,620 kilowatts. SCE stated in their e-mail that they will not recover the under billed period beyond three years, from 11/8/00 to 8/25/06, 9,628,740 kilowatts—approximate amount \$1,155,500.00. The new bill, \$769,340.86 would be due on September 16, 2009. The college immediately began negotiations on the under billing and asked SCE to re-audit the billing and allow the college to pay the \$769K over a four year period. The District has a verbal agreement with the SCE credit department for the payment period. At the time of this budget, the college did

not have the agreement in writing from SCE and therefore, the entire \$769K has been added to the utility line item budget in the unrestricted general fund. If the college receives the negotiated settlement in writing and is satisfied with the results of the under billing audit, the Board and campus will be notified and the appropriate adjustment to the line item budget will be presented.

- **Interest Expense for Statewide Deferrals** – It is expected that AVC will have to borrow in excess of \$10 million to meet operational obligations during the fiscal year. Statewide deferrals of apportionments will reach over \$800 million. AVC has estimated interest expense to cover the cost of borrowing funds.

### Fiscal Year Ending 2008-2009

Total revenues for the general fund (restricted and unrestricted) for 2008-2009 were \$68,259,744. The Chancellor's Office, in conjunction with the Accrediting Commission, has recommended that districts maintain a minimum 5% reserve for unrestricted funds. For the fiscal year ending 2008-2009, Antelope Valley College's reserve for the unrestricted fund was 8.28%, or about \$4.8 million. The \$4.8 million will support one of the goals as proposed for the District, which is to grow in a fiscally responsible manner and maintain an unrestricted 6% reserve.

No growth funds were allocated for 2008-2009. The District ended the fiscal year with over cap growth due to high enrollments and increased fill rates. At P-2, the District had total funded (full-time equivalent students) FTES of 11,532.89 and final FTES of 12,918.88, or 1,385.99 over the P-2. The Chancellor's Office preliminary allowable growth rate for Antelope Valley College in 2008-2009 was 5.568%, or 576 FTES; however, 2008-2009 growth rates were adjusted in September 2008 to reflect the 2% state growth funding provided in the 2008-2009 Budget Act. The 3.097% adjustable allowable growth rate for the District replaced the preliminary rate which equated to approximately 333 FTES. At the second principal apportionment in June 2009, the college's funded growth was readjusted to 3.80%, with the District's actual growth being 13.54%. We are anticipating no growth funding at the recalculation, which is expected in February 2010.

### Budget Year

The General Fund Adopted Budget for fiscal year 2009-2010 includes anticipated income of \$64,346,611 and expenditures of \$66,013,066. This is a decrease in anticipated expenditures of approximately \$1.039 million over last year's actual expenditures. The Adopted Budget for this year also includes reserves of about \$4.027 million, with an unrestricted reserve of approximately 6.02%.

There is no growth budgeted in the Adopted Budget. At the August 18, 2009 statewide budget workshop for community colleges, the Chancellor's office indicated that all growth revenue was eliminated for the fiscal year. Statewide growth appropriation as of September 19, 2008 per the budget agreement was 2% or \$113,500,000. The District is expected to support approximately 393 over cap FTES. Currently, the District has certified FTES of 11,107.54, and course offerings have

been significantly reduced to balance to the state workload measures and reduce expenditures.

Adjustments or changes in state funds will be presented to the Board of Trustees when the Chancellor's Office certifies the funds and as recommended allocations are made by the Strategic Planning and Budget Council (SPBC). Any additional budget augmentations or reductions will be recommended as funding allocations are finalized.

A new deferral of apportionment payments will be instituted in order to address cash flow concerns at the state level. Specifically, \$250 million in general purpose apportionments that normally would be paid in January, February, and March will now be paid in April, May, and June. The District will continue to monitor cash flows on a monthly basis to handle the state deferral.

### 2010-2011 AVC Budget at a Glance

Jack Welch once said, "An organization's ability to learn, and translate that learning into action rapidly, is the ultimate competitive advantage." According to Robert D. Miyashiro, School Services of California, California's revenues will continue to come below projections leading to possible mid-year cuts. California has also suffered more than the nation as a whole.<sup>3</sup> The AVC 2010-2011 budget year is likely to be at least as challenging as in 2009-2010. The concern rests with three factors: 1) COLA; 2) restoring funding for the categorical programs; and 3) enrollment growth. The SPBC has been working diligently since the 2007-2008 fiscal year to anticipate the eroding statewide budget. In October 2008, the SPBC outlined eleven proposed budget reductions to possibly be implemented during the 2008-2009 and 2009-2010 fiscal years. Six of the eleven proposals have been implemented, reducing the District's expenses by approximately \$3 million. Additional work on reducing expenditures will be necessary in order for the District to remain fiscally solvent in the 2010-2011 budget year. Analyzing the budget in future years gives the District a road map to follow and a strategic plan. As the District embarks on a new accreditation cycle, and continues to grapple with revenue shortfalls and the ever-changing statewide budget, learning and remaining proactive in budget planning will require a team approach and forward thinking.

### Linking the District's Mission to the Strategic Plan and the Budget

#### **Antelope Valley College Mission Statement:**

*"To serve the community by placing student success and student-centered learning as our number one priority through higher educational standards and innovative programs and services in a professional, team-driven environment."*

The district's Educational Master Plan, which is the strategic plan, provides the broad context for implementing the mission. Implementation of the Educational Master Plan is achieved through the Strategic Planning and Budget Council (SPBC). The Educational Master Plan is augmented by the Facilities Master Plan, Technology



Plan, the Human Resources Plan, and the Enrollment Management Plan. District plans are considered "living documents" which undergo periodic review and revision.

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

The budget building process uses the following general guidelines for prioritizing budget requests. Primary priority is given to identifying the level of necessary ongoing expenditures to sustain the district's current level of operational services. Subsequent priority is given to selecting new initiatives to enhance the mission of the college. The annual review by SPBC of the Educational Master Plan provides direction for the allocation of college resources according to the established goals identified in the District's plans and the program review. The SPBC, a shared governance committee, monitors the college-wide planning process and its effectiveness and makes budget recommendations to the President. The President makes the recommendations to the Board for approval.

---

<sup>1</sup> August 4, 2009 Memo to Chief Business Officers, from Mr. Erik Skinner, Vice Chancellor College Finance and Facilities Planning

<sup>2</sup> September 9, 2009 E-mail from Mr. Erik Skinner, Vice Chancellor College Finance and Facilities Planning

<sup>3</sup> August 18, 2009 California's Economic Outlook, presented by Robert D. Miyashiro, School Services of California, Inc. at the California Community College State Budget Workshop

***SECTION 2***

***ANTELOPE VALLEY COLLEGE  
BUDGET SUMMARY***

## 2009-2010 Antelope Valley College Budget

2008-2009 Actuals						
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	% Reserve
	<i>General Fund</i>					
01.0	Unrestricted	3,680,514	60,316,788	59,104,911	4,892,391	8.28%
01.3	Restricted	806,446	7,942,956	7,947,942	801,460	10.08%
44.0 & 48.0	Scheduled Maintenance	2,116,396	3,988,027	3,292,703	2,811,720	
41.0	Measure R Bond Fund	116,631,174	2,700,000	36,922,594	82,408,580	
43.0	Palmdale Redevelopment	80,102	737,635	608,795	208,942	
51.0	Bookstore	1,861,909	1,318,700	1,401,515	1,779,094	
52.0	Cafeteria	-51,504	528,877	396,547	80,826	
33.0	Child Development Center	6,344	770,507	776,852	0	
74.1 & 74.2	Financial Aid	-131,895	30,302,680	30,229,709	-58,924	
72	Student Rep	251,837	11,053	53,051	209,839	
74	Other Trust Funds	324,093	214,481	209,514	329,060	
<b>Antelope Valley College Budget</b>		<b>125,575,416</b>	<b>108,831,704</b>	<b>140,944,132</b>	<b>93,462,988</b>	

2009-2010 Adopted Budget						
Fund	Name	Beginning Balance	Revenue	Expenditures	Ending Balance	% Reserve
	<i>General Fund</i>					
01.0	Unrestricted	4,892,391	56,872,328	58,257,566	3,507,153	6.02%
01.3	Restricted	801,460	7,474,283	7,755,500	520,243	6.71%
44.0 & 48.0	Scheduled Maintenance	2,811,720	1,050,026	984,251	2,877,495	
41.0	Measure R Bond Fund	82,408,580	2,500,000	25,762,827	59,145,753	
43.0	Palmdale Redevelopment	208,942	731,791	914,365	26,367	
51.0	Bookstore	1,779,094	1,178,600	1,130,481	1,827,213	
52.0	Cafeteria	80,826	355,000	388,169	47,657	
33.0	Child Development Center	0	736,806	736,805	0	
74.1 & 74.2	Financial Aid	-58,924	38,781,160	38,722,236	0	
72	Student Rep	209,839	49,015	53,053	205,802	
74	Other Trust Funds	329,060	215,000	215,000	329,060	
<b>Antelope Valley College Budget</b>		<b>93,462,988</b>	<b>109,944,008</b>	<b>134,920,253</b>	<b>68,486,743</b>	

***SECTION 3***

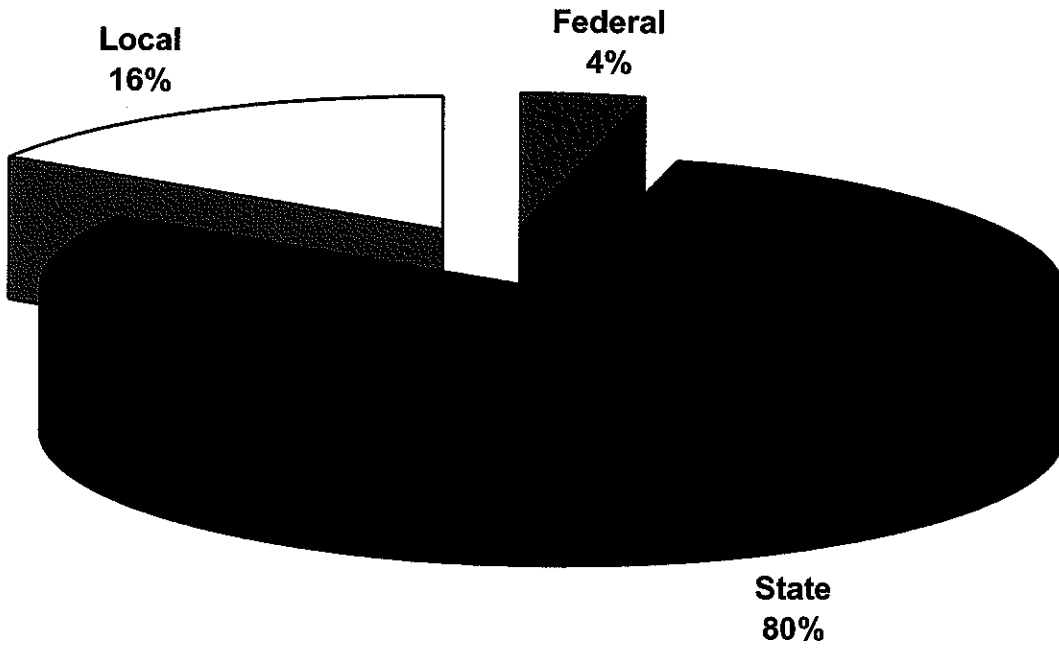
***BUDGET SUMMARY  
GENERAL FUND***

# ANTELOPE VALLEY COLLEGE

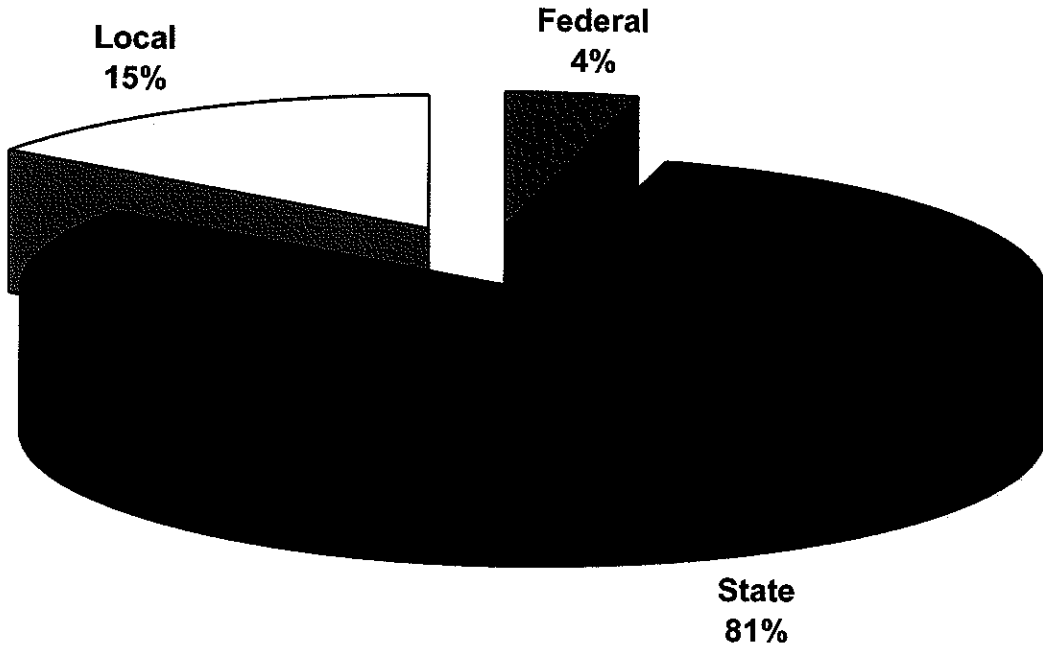
## 2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND SUMMARY RESTRICTED AND UNRESTRICTED

		<b>2008-2009 Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b><i>Beginning Fund Balance</i></b>		4,486,960	4,486,960	5,693,851
<b>REVENUE</b>				
8100-8200	Federal	2,123,755	2,585,082	2,644,187
8600-8700	State	56,260,701	54,661,579	51,905,600
8800	Local	9,514,249	11,013,083	9,796,824
<b>Total Revenue</b>		67,898,705	68,259,744	64,346,611
<b>Total Beginning Balance and Revenue</b>		72,385,665	72,746,704	70,040,462
<b>EXPENDITURES</b>				
1100-1400	Academic Salaries	31,307,621	31,340,300	29,677,741
2100-2400	Classified Salaries	13,245,349	13,342,575	12,520,186
3100-3800	Employee Benefits	12,551,192	11,861,173	12,482,418
4100-4700	Supplies	3,549,411	2,927,321	2,214,723
5100-5800	Other Operating Costs	5,385,903	6,494,590	6,996,114
6100-6700	Capital Expenditures	564,185	215,392	450,652
<b>Total Expenditures</b>		66,603,661	66,181,351	64,341,835
7100-7600	Other Outgo	1,230,317	871,502	1,671,231
<b>Total Expenditures &amp; Other Outgo</b>		67,833,978	67,052,853	66,013,066
<b>Reserves</b>				
9791	Unrestricted Fund Balance	2,916,810	4,612,466	3,141,674
9791	Parking Fund Balance	259,925	279,925	365,479
9770	COLA Reserve	0	0	0
9770	Growth Reserve	0	0	0
<b>Total Unrestricted</b>		<u>3,176,735</u>	<u>4,892,391</u>	<u>3,507,153</u>
9791	Restricted Fund Balance	874,409	62,639	0
9770	COLA Reserve	0	0	0
9770	Growth Reserve	0	0	0
7900	Basic Skills	500,543	327,136	360,244
7900	Prop 20	0	245,306	84,479
7900	Block Grant	0	122,469	31,610
7900	TTIP	0	43,910	43,910
<b>Total Restricted</b>		<u>1,374,952</u>	<u>801,460</u>	<u>520,243</u>
<b>Ending Fund Balance</b>		<b>4,551,687</b>	<b>5,693,851</b>	<b>4,027,396</b>
Unrestricted and Restricted Combined Reserve		6.71%	8.49%	6.10%
Surplus/Deficit		64,727	1,206,891	(1,666,455)
Restricted Reserve *		5.30%	10.08%	6.71%
Unrestricted Reserve **		17.43%	8.28%	6.02%

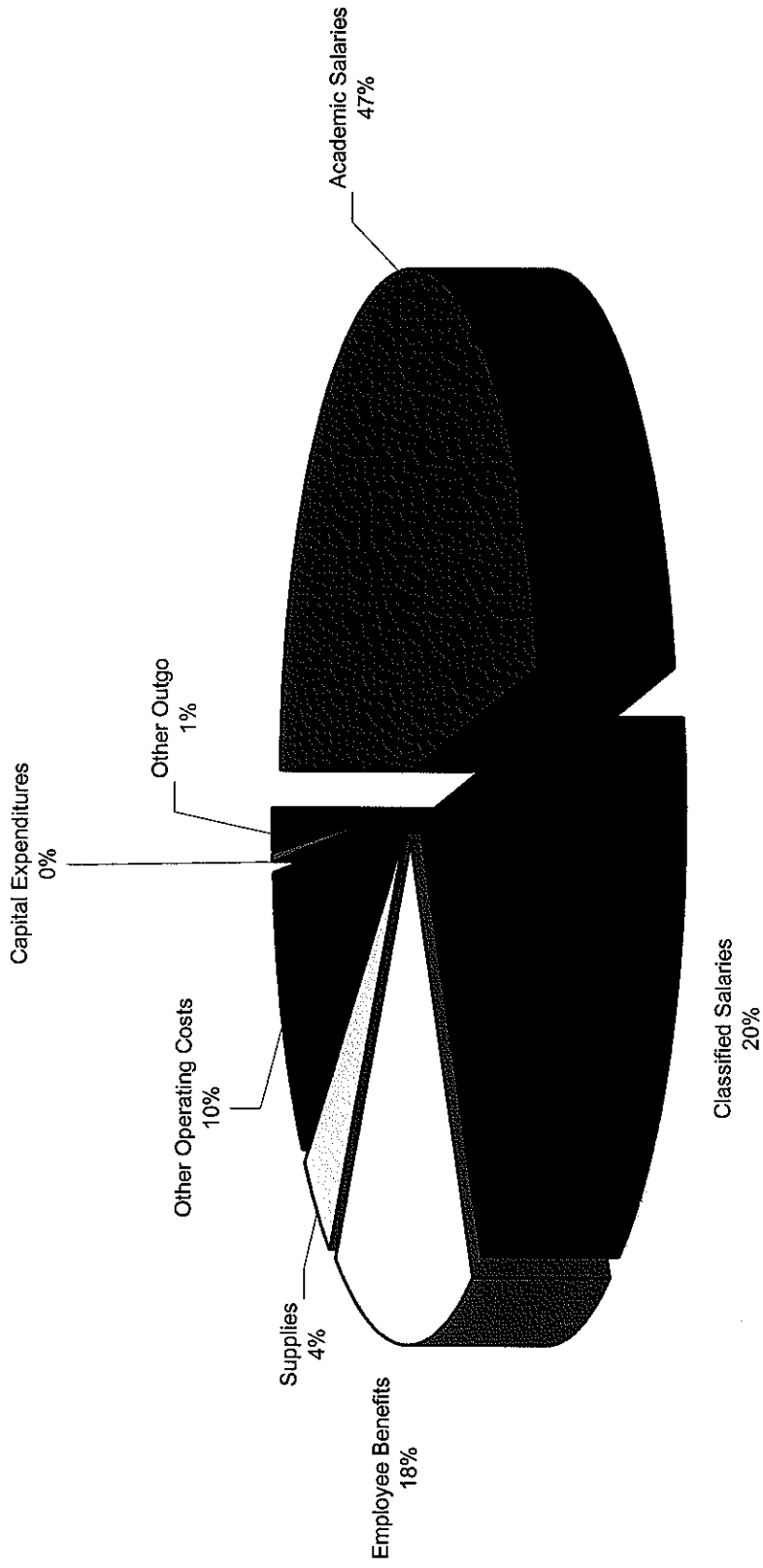
**ANTELOPE VALLEY COLLEGE  
GENERAL FUND REVENUE  
ACTUALS 2008-2009**



**ANTELOPE VALLEY COLLEGE  
GENERAL FUND REVENUE  
ADOPTED BUDGET  
2009-2010**

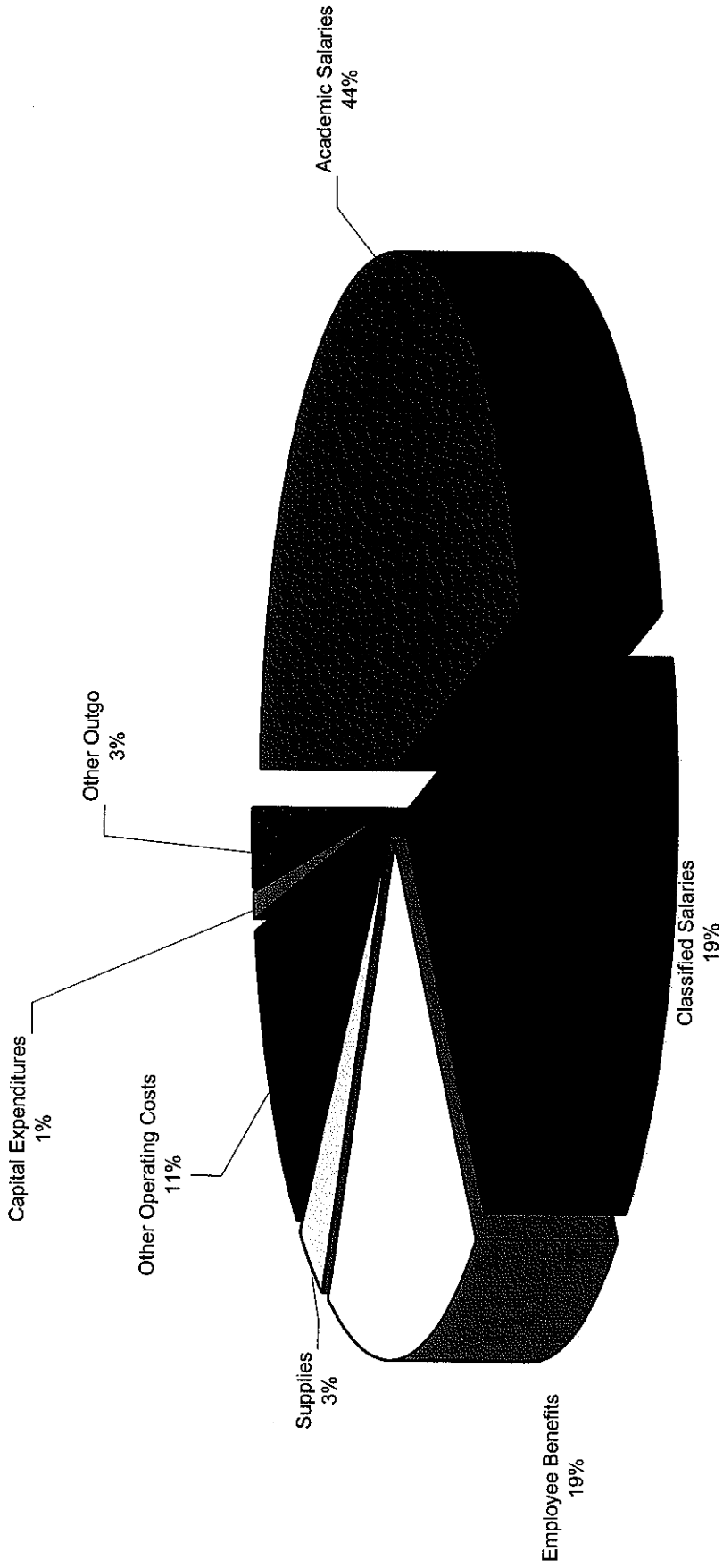


**ANTELOPE VALLEY COLLEGE  
GENERAL FUND EXPENDITURE  
ACTUALS 2008-2009**





**ANTELOPE VALLEY COLLEGE  
GENERAL FUND EXPENDITURE  
ADOPTED BUDGET  
2009-2010**



***SECTION 4***

***BUDGET DETAIL  
GENERAL FUND***

**ANTELOPE VALLEY COLLEGE**

**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED**

		2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget
<b>Beginning Fund Balance</b>		<b>4,486,960</b>	<b>4,486,960</b>	<b>5,693,851</b>
<b>REVENUE</b>				
<b>FEDERAL REVENUE</b>				
8121	Federal College Work Study	182,017	179,570	335,761
8130	Workforce Investment Act (WIA)-Allied Health	0	0	128,728
8140	Tanf - Federal (50%)	63,750	141,356	88,591
8160	Veteran's Education	2,681	2,555	2,600
8170	Vocation Technical Education	683,115	683,115	683,115
8171	Career Tech	0	134,309	0
8180	WIRED Grant	0	107,379	0
8181	TAFT/STEM Grant	0	0	369,688
8192/93	Independent Living Pgrm - A/B	47,690	41,301	41,301
8201	Title V Hsi Grant	699,997	994,710	699,997
8203	Trio Grant	235,689	213,618	267,588
8204	NSF Advanced Tech Ed.	0	0	0
8205	Minority Sci & Engineering Improvmt Prog	84,816	63,267	0
8206	NSF Space Tech Grant NSF0532618	99,000	6,818	6,818
8290	Misc Federal Income	25,000	17,086	20,000
<b>TOTAL FEDERAL REVENUE</b>		<b>2,123,755</b>	<b>2,585,082</b>	<b>2,644,187</b>

<b>STATE REVENUE</b>				
8600	State Revenues	0	4,885	0
8609	Prior Year Recalculation	0	0	-1,000,000
8610	General Apportionments	48,596,877	47,629,457	46,591,738
8611	Basic Skills - AB1802 One Time	500,543	162,574	627,732
8615	Enrollment Fee Financial Asst.	55,445	56,067	62,247
8616	BFAP Administration	464,471	450,665	512,933
8617	Early College High School	72,000	122,633	147,426
8618	Capacity Bldg RN Prog 05-0113	108,160	261,212	0
8619	Faculty Recruitment 06-0118	85,280	29,120	0
8620	Trans & Artic Reapprop 1X	0	184	3,816
8623	Responsive Training Fund (RTF)	0	0	341,401
8624	EOPS	976,687	620,460	603,919
8625	CARE	286,768	71,526	197,076
8626	Disabled Student Progr Svcs	797,698	942,853	444,893
8627	CalWorks	698,725	924,857	485,430
8628	Matriculation	725,314	621,538	394,038
8629	Telecom And Tech Infr	34,545	0	43,910
8630	Nursing Enrollment	249,500	292,026	403,567
8631	DSS/CalWorks	146,608	53,043	0
8640	Tanf - State (50%)	63,750	141,368	88,591
8642	Tanf (CDC)	54,815	33,525	0
8655	Instructional Block Grant	112,082	0	122,469
8657	Staff Diversity	13,759	5,441	7,461
8663	Foster Parent Training Program	111,407	92,295	69,221
8670	State Tax Subventions	56,940	50,805	54,303
8680	State NonTax Revenues	0	0	0
8681	State Lottery Proceeds - Reg	1,299,903	1,256,876	1,257,295
8682	State Lottery Proceeds-Prop 20	612,418	245,306	145,820
8685	Mandated Cost Reimbursement	0	0	0
8691	Adjunct Faculty Parity	50,000	97,612	47,833
8692	Adjunct Office Hours	87,006	472,941	240,109
8693	Adjunct Health Costs	0	22,309	12,374
8790	Misc State Income	0	0	0
<b>TOTAL STATE REVENUE</b>		<b>56,260,701</b>	<b>54,661,579</b>	<b>51,905,600</b>

**ANTELOPE VALLEY COLLEGE**

**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED**

		<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
8811	Tax Allocation, Secured Roll	5,542,126	5,645,056	5,285,457
8812	Tax Allocation, Supp. Roll	132,153	211,234	126,033
8813	Tax Allocation, Unsecured Roll	276,786	289,309	263,967
8816	Prior Years Taxes	268,989	351,108	0
8817	Eraf	0	573,967	256,532
8819	AVSOMC Revenue	0	10,384	0
8821	AERO Institute	0	19,935	0
8823	Boston Reed College	0	86,414	77,773
8825	Auxiliary Services Contrib	115,000	121,588	115,000
8828	DSS/CalWorks	0	26,854	0
8832	Instr Contracts, Estep	0	0	0
8833	Instr Contracts, Yosemite Ccd	9,500	18,341	10,000
8842	Nursing Co-Op	0	0	0
8848	Asb Tutors	10,000	11,875	10,000
8850	AVC Facilities Rental	5,000	1,455	1,500
8851	CSUB Facilities Rental	10,000	10,000	10,000
8860	Interest and Investment Income	175,000	221,930	165,475
8872	Community Service Classes	95,000	69,577	47,500
8874	Enrollment	2,167,695	2,439,778	2,607,156
8877	Instructional/Lab Fees	38,000	94,286	94,286
8879	Transcript Charges	8,000	10,583	10,583
8880	Nonresident Tuition	287,000	338,563	338,563
8881	Parking Services-Public Transp	250,000	278,249	250,000
8887	Audit Refunds/Challenges	20,000	21,608	20,000
8889	Library Book Fines	6,500	7,301	6,500
8890	Other Local Revenues	82,000	115,510	80,000
8893	Other Local Revenue Contracts	15,000	37,479	20,000
8894	Royalty Revenue	500	701	500
8981	Interfund Xfers - In	0	0	0
<b>TOTAL LOCAL REVENUE</b>		<b>9,514,249</b>	<b>11,013,083</b>	<b>9,796,824</b>
<b>GRAND TOTAL REVENUE</b>		<b>67,898,705</b>	<b>68,259,744</b>	<b>64,346,611</b>
<b>GRAND TOTAL REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>72,385,665</b>	<b>72,746,704</b>	<b>70,040,462</b>

**ANTELOPE VALLEY COLLEGE**

**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED**

		2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget
<b>EXPENDITURES</b>				
<b>1000</b>	<b>ACADEMIC SALARIES</b>			
1100	Teachers Salaries	13,445,295	13,372,731	13,798,081
1200	Regular, Non-Teaching	5,240,709	4,904,126	4,987,194
1300	Adjunct, Teaching	11,609,859	11,883,241	10,100,743
1400	Other, Non-teaching	1,011,758	1,180,202	791,723
1900	Error Account	0	0	0
	<b>TOTAL ACADEMIC SALARIES</b>	<b>31,307,621</b>	<b>31,340,300</b>	<b>29,677,741</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>			
2100	Regular, Non-Instr.	9,826,108	9,546,291	9,779,561
2200	Regular, Instr. Aides	1,116,297	1,142,239	1,126,106
2300	Hourly, Non-Instr.	2,008,550	2,371,006	1,447,879
2400	Hrly, Instr. Aides	294,394	283,039	166,640
2900	Other Classified	0	0	0
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>13,245,349</b>	<b>13,342,575</b>	<b>12,520,186</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>			
3100	State Teachers Ret.	2,579,976	2,103,083	2,095,352
3200	PERS	1,038,966	1,058,102	1,104,744
3300	OASDI	1,304,814	1,455,013	1,436,810
3400	Health & Welfare	6,461,096	5,982,983	6,331,633
3500	Unemployment Ins.	41,584	149,421	144,399
3600	Workers' Comp.	970,956	987,313	1,246,283
3800	Alternative Retirement Plan	153,800	125,259	123,196
3900	Other Benefits	0	0	0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>12,551,192</b>	<b>11,861,173</b>	<b>12,482,418</b>
<b>4000</b>	<b>SUPPLIES</b>			
4100	Textbooks	0	7,892	0
4200	Books & Other Reference Mat'l	95,106	131,045	134,883
4300	Instructional Materials & Supplies	1,132,253	1,062,199	834,979
4400	Software	256,591	123,910	105,132
4500	Non-Instructional Supplies/Equip	1,954,074	1,531,987	1,064,256
4600	Transportation Supplies	111,387	65,390	65,390
4700	Food Supplies	0	4,898	10,083
	<b>TOTAL SUPPLIES</b>	<b>3,549,411</b>	<b>2,927,321</b>	<b>2,214,723</b>

**ANTELOPE VALLEY COLLEGE**

**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND DETAIL  
RESTRICTED AND UNRESTRICTED**

<b>EXPENDITURES</b>		<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>5000</b>	<b>OTHER OPERATING EXP</b>			
5100	Consultants	1,049,448	952,730	723,491
5200	Conferences & Travel	421,769	419,432	325,614
5300	Dues & Memberships	435,513	745,165	586,490
5400	Insurance	611,791	571,589	571,589
5500	Utilities	1,355,319	1,258,441	2,027,782
5600	Rentals & Repairs	133,377	513,035	493,977
5700	Legal, Audit, Elections	227,250	338,244	742,430
5800	Other Services, Misc.	1,151,436	1,695,954	1,524,742
5900	Other Support	0	0	0
	<b>TOTAL OTHER OPER EXP</b>	<b>5,385,903</b>	<b>6,494,590</b>	<b>6,996,114</b>
<b>6000</b>	<b>CAPITAL OUTLAY</b>			
6100	Site Improvement	0	0	0
6200	Building & Improvements	101,000	40,165	197,800
6300	Library Books	5,292	0	0
6400	Equipment	15,150	0	0
6500	Equipment Replacement	324,533	175,226	252,852
6700	Lease Purchases	97,000	0	0
		21,210	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>564,185</b>	<b>215,392</b>	<b>450,652</b>
<b>7000</b>	<b>OTHER OUTGO</b>			
7000	Other Outgo	285,397	0	0
7100	Debt Retirement	744,920	591,162	591,162
7310	Interfund Transfers Out	200,000	246,897	203,879
7400	Other Transfers	0	23,108	45,646
7500	Student Grants & Payments	0	0	7,000
7600	Payments for Students	0	10,335	7,525
7900	Reserve for Expenditures	0	0	816,019
	<b>TOTAL OTHER OUTGO</b>	<b>1,230,317</b>	<b>871,502</b>	<b>1,671,231</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>67,833,978</b>	<b>67,052,853</b>	<b>66,013,066</b>
9730	Reserve for Mid-year cuts (Prior Year Recalc)	0	0	1,000,000

**Ending Fund Balance**  
General Fund Unrestricted & Restricted Combined Reserve

4,551,687	5,693,851	4,027,396
6.71%	8.49%	6.10%

Surplus/Deficit

64,727	1,206,891	(1,666,455)
--------	-----------	-------------

***SECTION 5***

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

**ANTELOPE VALLEY COLLEGE**  
**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND**  
**UNRESTRICTED SUMMARY**

		<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>Beginning Fund Balance</b>		3,680,514	3,680,514	4,892,391
<b>REVENUE</b>				
8100-8200	Federal	27,681	19,641	22,600
8600-8700	State	50,003,720	49,534,885	47,203,652
8800	Local	9,409,749	10,762,262	9,646,076
<b>Total Revenue</b>		59,441,150	60,316,788	56,872,328
<b>Total Beginning Balance and Revenue</b>		63,121,664	63,997,302	61,764,719
<b>EXPENDITURES</b>				
1100-1400	Academic Salaries	29,884,697	29,785,398	27,890,901
2100-2400	Classified Salaries	11,256,249	10,745,876	10,554,550
3100-3800	Employee Benefits	11,395,857	10,851,393	11,465,654
4100-4700	Supplies	1,719,894	1,378,317	1,220,456
5100-5800	Other Operating Costs	4,384,075	5,408,283	6,230,963
6100-6700	Capital Expenditures	359,237	97,584	100,000
<b>Total Expenditures</b>		59,000,009	58,266,852	57,462,525
7100-7600	Other Outgo	944,920	838,059	795,041
<b>Total Expenditures &amp; Other Outgo</b>		59,944,929	59,104,911	58,257,566
<b>Reserves</b>				
9791	Unrestricted Fund Balance	2,916,810	4,612,466	3,141,674
9791	Parking Fund Balance	259,925	279,925	365,479
9770	COLA Reserve	0	0	0
9770	Growth Reserve	0	0	0
<b>Total Unrestricted</b>		<b>3,176,735</b>	<b>4,892,391</b>	<b>3,507,153</b>
9770	Prior Year Recalculation Reserve	0	0	1,000,000
<b>Ending Fund Balance</b>		<b>3,176,735</b>	<b>4,892,391</b>	<b>3,507,153</b>
<i>Unrestricted Reserve</i>		<b>5.30%</b>	<b>8.28%</b>	<b>6.02%</b>
<b>Surplus/Deficit</b>		<b>-503,779</b>	<b>1,211,877</b>	<b>-1,385,238</b>



***SECTION 6***

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

**ANTELOPE VALLEY COLLEGE**  
**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND**  
**UNRESTRICTED DETAIL**

	2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget
<b>Beginning Fund Balance</b>	3,680,514	3,680,514	4,892,391
<b>REVENUE</b>			
<b>FEDERAL REVENUE</b>			
8121 Federal College Work Study	-	0	0
8140 Tanf - Federal (50%)	-	0	0
8160 Veteran's Education	2,681	2,555	2,600
8170 Vocation Technical Education	-	0	0
8171 Career Tech	-	0	0
8180 WIRED Grant	-	0	0
8181 TAFT/STEM Grant	-	0	0
8190 NSF Space Tech Grant	-	0	0
8192/93 Independent Living Pgrm - A/B	-	0	0
8201 Title V Hsi Grant	-	0	0
8203 Trio Grant	-	0	0
8204 NSF Advanced Tech Ed.	-	0	0
8205 Minority Sci & Engineering Improvmnt Prog	-	0	0
8206 NSF Space Tech Grant NSF0532618	-	0	0
8290 Misc Federal Income	25,000	17,086	20,000
<b>TOTAL FEDERAL REVENUE</b>	<b>27,681</b>	<b>19,641</b>	<b>22,600</b>

<b>STATE REVENUE</b>			
8600 State Revenues	-	4,885	0
8609 Prior Year Recalculation	-	0	-1,000,000
8610 General Apportionments	48,596,877	47,629,457	46,591,738
8611 Basic Skills - AB1802 One Time	-	0	0
8615 Enrollment Fee Financial Asst.	-	0	0
8616 BFAP Administration	-	0	0
8617 Early College High School	-	0	0
8618 Capacity Bldg RN Prog 05-0113	-	0	0
8619 Faculty Recruitment 06-0118	-	0	0
8620 Trans & Artic Reapprop 1X	-	0	0
8624 EOPS	-	0	0
8625 CARE	-	0	0
8626 Disabled Student Progr Svcs	-	0	0
8627 CalWorks	-	0	0
8628 Matriculation	-	0	0
8629 Telecom And Tech Infr	-	0	0
8630 Nursing Enrollment	-	0	0
8631 DSS/CalWorks	-	0	0
8640 Tanf - State (50%)	-	0	0
8642 Tanf (CDC)	-	0	0
8655 Instructional Block Grant	-	0	0
8657 Staff Diversity	-	0	0
8663 Foster Parent Training Program	-	0	0
8670 State Tax Subventions	56,940	50,805	54,303
8680 State NonTax Revenues	-	0	0
8681 State Lottery Proceeds - Reg	1,299,903	1,256,876	1,257,295
8682 State Lottery Proceeds-Prop 20	-	0	0
8685 Mandated Cost Reimbursement	-	0	0
8690 Other State Revenues	-	0	0
8691 Adjunct Faculty Parity	50,000	97,612	47,833
8692 Adjunct Office Hours	-	472,941	240,109
8693 Adjunct Health Costs	-	22,309	12,374
8699 Other Local Revenue	-	0	0
8790 Misc State Income	-	0	0
<b>TOTAL STATE REVENUE</b>	<b>50,003,720</b>	<b>49,534,885</b>	<b>47,203,652</b>

**ANTELOPE VALLEY COLLEGE**  
**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND**  
**UNRESTRICTED DETAIL**

		<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>LOCAL REVENUE</b>				
8811	Tax Allocation, Secured Roll	5,542,126	5,645,056	5,285,457
8812	Tax Allocation, Supp. Roll	132,153	211,234	126,033
8813	Tax Allocation, Unsecured Roll	276,786	289,309	263,967
8816	Prior Years Taxes	268,989	351,108	0
8817	Eraf	0	573,967	256,532
8819	AVSOMC Revenue	0	10,384	0
8821	AERO Institute	0	0	0
8823	Boston Reed College	0	0	0
8825	Auxiliary Services Contrib	115,000	121,588	115,000
8828	DSS/CalWorks	0	0	0
8832	Instr Contracts, Estep	0	0	0
8833	Instr Contracts, Yosemite Ccd	0	0	0
8842	Nursing Co-Op	0	0	0
8848	Asb Tutors	10,000	11,875	10,000
8850	AVC Facilities Rental	5,000	1,455	1,500
8851	CSUB Facilities Rental	10,000	10,000	10,000
8860	Interest and Investment Income	175,000	206,455	150,000
8872	Community Service Classes	0	0	0
8874	Enrollment	2,167,695	2,439,778	2,607,156
8877	Instructional/Lab Fees	38,000	94,286	94,286
8879	Transcript Charges	8,000	10,583	10,583
8880	Nonresident Tuition	287,000	338,563	338,563
8881	Parking Services-Public Transp	250,000	278,249	250,000
8887	Audit Refunds/Challenges	20,000	21,608	20,000
8889	Library Book Fines	6,500	7,301	6,500
8890	Other Local Revenues	82,000	115,065	80,000
8893	Other Local Revenue Contracts	15,000	23,699	20,000
8894	Royalty Revenue	500	701	500
8981	Interfund Xfers - In	0	0	0
<b>TOTAL LOCAL REVENUE</b>		<b>9,489,749</b>	<b>10,762,262</b>	<b>9,646,076</b>
<b>GRAND TOTAL REVENUE</b>		<b>59,441,150</b>	<b>60,316,788</b>	<b>56,872,328</b>
<b>GRAND TOTAL REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>63,121,664</b>	<b>63,997,302</b>	<b>61,764,719</b>

**ANTELOPE VALLEY COLLEGE**  
**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND**  
**UNRESTRICTED DETAIL**

		2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget
<b>EXPENDITURES</b>				
<b>1000</b>	<b>ACADEMIC SALARIES</b>			
1100	Teachers Salaries	13,075,910	13,110,970	13,139,236
1200	Regular, Non-Teaching	4,479,826	4,076,723	4,052,964
1300	Adjunct, Teaching	11,470,461	11,726,786	9,969,104
1400	Other, Non-teaching	858,500	870,919	729,597
1900	Error Account	0	0	0
	<b>TOTAL ACADEMIC SALARIES</b>	<b>29,884,697</b>	<b>29,785,398</b>	<b>27,890,901</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>			
2100	Regular, Non-Instr.	8,682,063	8,174,085	8,323,182
2200	Regular, Instr. Aides	1,116,297	1,098,108	1,126,106
2300	Hourly, Non-Instr.	1,217,439	1,261,288	945,966
2400	Hrly, Instr. Aides	240,450	212,395	159,296
2900	Other Classified	0	0	0
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>11,256,249</b>	<b>10,745,876</b>	<b>10,554,550</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>			
3100	State Teachers Ret.	2,465,487	1,993,305	1,973,507
3200	PERS	932,501	923,110	970,520
3300	OASDI	1,062,488	1,306,947	1,306,353
3400	Health & Welfare	5,845,381	5,472,648	5,789,793
3500	Unemployment Ins.	40,000	130,697	132,213
3600	Workers' Comp.	900,000	903,839	1,171,592
3800	Alternative Retirement Plan	150,000	120,847	121,676
3900	Other Benefits	0	0	0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>11,395,857</b>	<b>10,851,393</b>	<b>11,465,654</b>
<b>4000</b>	<b>SUPPLIES</b>			
4100	Textbooks	0	363	0
4200	Books & Other Reference Mat'l	35,536	27,528	24,775
4300	Instructional Materials & Supplies	170,428	259,925	233,932
4400	Software	52,788	29,157	0
4500	Non-Instructional Supplies/Equip	1,355,567	995,954	896,359
4600	Transportation Supplies	105,575	65,390	65,390
4700	Food Supplies	0	0	0
	<b>TOTAL SUPPLIES</b>	<b>1,719,894</b>	<b>1,378,317</b>	<b>1,220,456</b>

**ANTELOPE VALLEY COLLEGE  
2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND  
UNRESTRICTED DETAIL**

		2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget
<b>EXPENDITURES</b>				
<b>5000</b>	<b>OTHER OPERATING EXP</b>			
5100	Consultants	400,000	285,803	257,223
5200	Conferences & Travel	200,516	236,619	186,619
5300	Dues & Memberships	403,711	527,778	475,000
5400	Insurance	611,791	571,589	571,589
5500	Utilities	1,355,319	1,258,441	2,027,782
5600	Rentals & Repairs	67,770	502,124	451,911
5700	Legal, Audit, Elections	227,250	336,030	739,930
5800	Other Services, Misc.	1,117,718	1,689,900	1,520,910
5900	Other Support	0	0	0
	<b>TOTAL OTHER OPER EXP</b>	<b>4,384,075</b>	<b>5,408,283</b>	<b>6,230,963</b>
<b>6000</b>	<b>CAPITAL OUTLAY</b>			
6100	Site Improvement	101,000	40,165	50,000
6200	Building & Improvements	5,292	0	0
6300	Library Books	15,150	0	0
6400	Equipment	119,585	57,419	50,000
6500	Equipment Replacement	97,000	0	0
6700	Lease Purchases	21,210	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>359,237</b>	<b>97,584</b>	<b>100,000</b>
<b>7000</b>	<b>OTHER OUTGO</b>			
7000	Other Outgo	-	0	0
7100	Debt Retirement	744,920	591,162	591,162
7310	Interfund Transfers Out	200,000	246,897	203,879
7400	Other Transfers	0	0	0
7500	Student Grants & Payments	0	0	0
7600	Payments for Students	0	0	0
7900	Reserve for Expenditures	-	0	0
	<b>TOTAL OTHER OUTGO</b>	<b>944,920</b>	<b>838,059</b>	<b>795,041</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>59,944,929</b>	<b>59,104,911</b>	<b>58,257,566</b>
9730	Prior Year Recalculation Reserve	0	0	1,000,000

**Ending Fund Balance**  
Unrestricted Reserve

<b>3,176,735</b>	<b>4,892,391</b>	<b>3,507,153</b>
<b>5.30%</b>	<b>8.28%</b>	<b>6.02%</b>

Surplus/Deficit

<b>(503,779)</b>	<b>1,211,877</b>	<b>(1,385,238)</b>
------------------	------------------	--------------------

***SECTION 7***

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

# ANTELOPE VALLEY COLLEGE

## 2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND RESTRICTED SUMMARY

2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget
--------------------------------	----------------------	--------------------------------

<b><i>Beginning Fund Balance</i></b>	806,446	806,446	801,460
--------------------------------------	---------	---------	---------

### ***REVENUE***

8100-8200	Federal	2,096,074	2,565,441	2,621,587
8600-8700	State	6,256,981	5,126,694	4,701,948
8800	Local	<u>104,500</u>	<u>250,820</u>	<u>150,747</u>

<b><i>Total Revenue</i></b>	8,457,555	7,942,956	7,474,283
-----------------------------	-----------	-----------	-----------

<b><i>Total Beginning Balance and Revenue</i></b>	9,264,001	8,749,402	8,275,742
---	-----------	-----------	-----------

### ***EXPENDITURES***

1100-1400	Academic Salaries	1,422,924	1,554,902	1,786,840
2100-2400	Classified Salaries	1,989,100	2,596,699	1,965,636
3100-3800	Employee Benefits	1,155,335	1,009,780	1,016,764
4100-4700	Supplies	1,829,517	1,549,004	994,267
5100-5800	Other Operating Costs	1,001,828	1,086,307	765,151
6100-6700	Capital Expenditures	204,948	117,808	350,652

<b><i>Total Expenditures</i></b>	7,603,652	7,914,499	6,879,310
----------------------------------	-----------	-----------	-----------

7100-7600	Other Outgo	285,397	33,443	876,190
-----------	-------------	---------	--------	---------

<b><i>Total Expenditures &amp; Other Outgo</i></b>	7,889,049	7,947,942	7,755,500
--	-----------	-----------	-----------

### ***Reserves***

9791	Restricted Fund Balance	874,409	62,639	0
9770	COLA Reserve	0	0	0
9770	Growth Reserve	0	0	0
7900	Basic Skills	500,543	327,136	360,244
7900	Prop 20	0	245,306	84,479
7900	Block Grant		122,469	31,610
7900	TTIP	0	43,910	43,910
	<b>Total Restricted</b>	<u>1,374,952</u>	<u>801,460</u>	<u>520,243</u>

<b><i>Ending Fund Balance</i></b>	<b>1,374,952</b>	<b>801,460</b>	<b>520,243</b>
<i>Restricted Reserve</i>	<b>17.43%</b>	<b>10.08%</b>	<b>6.71%</b>

<b>Surplus/Deficit</b>	<b>568,506</b>	<b>-4,986</b>	<b>(281,217)</b>
------------------------	----------------	---------------	------------------

***SECTION 8***

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



**ANTELOPE VALLEY COLLEGE**

**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL**

	2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget
<b>Beginning Fund Balance</b>	806,446	806,446	801,460
<b>REVENUE</b>			
<b>FEDERAL REVENUE</b>			
8121 Federal College Work Study	182,017	179,570	335,761
8130 Workforce Investment Act (WIA)-Allied Health	-	0	128,728
8140 Tanf - Federal (50%)	63,750	141,356	88,591
8160 Veteran's Education	-	0	0
8170 Vocation Technical Education	683,115	683,115	683,115
8171 Career Tech	-	134,309	0
8180 WIRED Grant	-	107,379	0
8181 TAFT/STEM Grant	-	0	369,688
8190 NSF Space Tech Grant	-	0	0
8192/93 Independent Living Pgrm - A/B	47,690	41,301	41,301
8201 Title V Hsi Grant	699,997	994,710	699,997
8203 Trio Grant	235,689	213,618	267,588
8204 NSF Advanced Tech Ed.	-	0	0
8205 Minority Sci & Engineering Improvmnt Prog	84,816	63,267	0
8206 NSF Space Tech Grant NSF0532618	99,000	6,818	6,818
8290 Misc Federal Income	-		0
<b>TOTAL FEDERAL REVENUE</b>	<b>2,096,074</b>	<b>2,565,441</b>	<b>2,621,587</b>

**STATE REVENUE**

8600 State Revenues	-	0	0
8610 General Apportionments	-	0	0
8611 Basic Skills - AB1802 One Time	500,543	162,574	627,732
8615 Enrollment Fee Financial Asst.	55,445	56,067	62,247
8616 BFAP Administration	464,471	450,665	512,933
8617 Early College High School (SOAR)	72,000	122,633	147,426
8618 Capacity Bldg RN Prog 05-0113	108,160	261,212	0
8619 Faculty Recruitment 06-0118	85,280	29,120	0
8620 Trans & Artic Reapprop 1X	-	184	3,816
8623 Responsive Training Fund (RTF)	-	0	341,401
8624 EOPS	976,687	620,460	603,919
8625 CARE	286,768	71,526	197,076
8626 Disabled Student Progr Svcs	797,698	942,853	444,893
8627 CalWorks	698,725	924,857	485,430
8628 Matriculation	725,314	621,538	394,038
8629 Telecom And Tech Infr	34,545	0	43,910
8630 Nursing Enrollment	249,500	292,026	403,567
8631 DSS/CalWorks	146,608	53,043	0
8640 Tanf - State (50%)	63,750	141,368	88,591
8642 Tanf (CDC)	54,815	33,525	0
8655 Instructional Block Grant	112,082	0	122,469
8657 Staff Diversity	13,759	5,441	7,461
8663 Foster Parent Training Program	111,407	92,295	69,221
8682 State Lottery Proceeds-Prop 20	612,418	245,306	145,820
8692 Adjunct Office Hours	87,006	0	0
<b>TOTAL STATE REVENUE</b>	<b>6,256,981</b>	<b>5,126,694</b>	<b>4,701,948</b>

**ANTELOPE VALLEY COLLEGE**

**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND**  
**RESTRICTED DETAIL**

		<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>LOCAL REVENUE</b>				
8811	Tax Allocation, Secured Roll	-	0	0
8812	Tax Allocation, Supp. Roll	-	0	0
8813	Tax Allocation, Unsecured Roll	-	0	0
8816	Prior Years Taxes	-	0	0
8817	Eraf	-	0	0
8819	AVSOMC Revenue	-	0	0
8821	AERO Institute	-	19,935	0
8823	Boston Reed College	-	86,414	77,773
8825	Auxiliary Services Contrib	-	0	0
8828	DSS/CalWorks	-	26,854	0
8832	Instr Contracts, Estep	-	0	0
8833/8836	Instr Contracts, Yosemite Ccd & CCE	9,500	18,341	10,000
8842	Nursing Co-Op	-	0	0
8848	Asb Tutors	-	0	0
8850	AVC Facilities Rental	-	0	0
8851	CSUB Facilities Rental	-	0	0
8860	Interest and Investment Income	-	15,475	15,475
8871/8872	Community Service & CCD Classes	95,000	69,577	47,500
8874	Enrollment	-	0	0
8877	Instructional/Lab Fees	-	0	0
8879	Transcript Charges	-	0	0
8880	Nonresident Tuition	-	0	0
8881	Parking Services-Public Transp	-	0	0
8887	Audit Refunds/Challenges	-	0	0
8889	Library Book Fines	-	0	0
8890	Other Local Revenues	-	446	0
8893	Other Local Revenue Contracts	-	13,780	0
8894	Royalty Revenue	-	0	0
8981	Interfund Xfers - In	-	0	0
<b>TOTAL LOCAL REVENUE</b>		<b>104,500</b>	<b>250,820</b>	<b>150,747</b>
<b>GRAND TOTAL REVENUE</b>		<b>8,457,555</b>	<b>7,942,956</b>	<b>7,474,283</b>
<b>GRAND TOTAL REVENUE PLUS BEGINNING FUND BALANCE</b>		<b>9,264,001</b>	<b>8,749,402</b>	<b>8,275,742</b>

**ANTELOPE VALLEY COLLEGE**

**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL**

		<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>EXPENDITURES</b>				
<b>1000</b>	<b>ACADEMIC SALARIES</b>			
1100	Teachers Salaries	369,385	261,761	658,845
1200	Regular, Non-Teaching	760,883	827,403	934,230
1300	Adjunct, Teaching	139,398	156,454	131,639
1400	Other, Non-teaching	153,258	309,284	62,126
1900	Error Account	-	0	0
	<b>TOTAL ACADEMIC SALARIES</b>	<b>1,422,924</b>	<b>1,554,902</b>	<b>1,786,840</b>
<b>2000</b>	<b>CLASSIFIED SALARIES</b>			
2100	Regular, Non-Instr.	1,144,045	1,372,206	1,456,379
2200	Regular, Instr. Aides	-	44,131	0
2300	Hourly, Non-Instr.	791,111	1,109,718	501,913
2400	Hrly, Instr. Aides	53,944	70,644	7,344
2900	Other Classified	0	0	0
	<b>TOTAL CLASSIFIED SALARIES</b>	<b>1,989,100</b>	<b>2,596,699</b>	<b>1,965,636</b>
<b>3000</b>	<b>EMPLOYEE BENEFITS</b>			
3100	State Teachers Ret.	114,489	109,777	121,845
3200	PERS	106,465	134,991	134,224
3300	OASDI	242,326	148,066	130,457
3400	Health & Welfare	615,715	510,335	541,840
3500	Unemployment Ins.	1,584	18,724	12,186
3600	Workers' Comp.	70,956	83,474	74,691
3800	Alternative Retirement Plan	3,800	4,412	1,520
3900	Other Benefits	0	0	0
	<b>TOTAL EMPLOYEE BENEFITS</b>	<b>1,155,335</b>	<b>1,009,780</b>	<b>1,016,764</b>
<b>4000</b>	<b>SUPPLIES</b>			
4100	Textbooks	0	7,529	0
4200	Books & Other Reference Mat'l	59,570	103,517	110,108
4300	Instructional Materials & Supplies	961,825	802,274	601,047
4400	Software	203,803	94,753	105,132
4500	Non-Instructional Supplies/Equip	598,507	536,033	167,897
4600	Transportation Supplies	5,812	0	0
4700	Food Supplies	-	4,898	10,083
	<b>TOTAL SUPPLIES</b>	<b>1,829,517</b>	<b>1,549,004</b>	<b>994,267</b>

**ANTELOPE VALLEY COLLEGE**

**2009-2010 ADOPTED BUDGET SUMMARY-GENERAL FUND  
RESTRICTED DETAIL**

		<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>EXPENDITURES</b>				
<b>5000</b>	<b>OTHER OPERATING EXP</b>			
5100	Consultants	649,448	666,927	466,268
5200	Conferences & Travel	221,253	182,813	138,995
5300	Dues & Memberships	31,802	217,387	111,490
5400	Insurance	-	0	0
5500	Utilities	-	0	0
5600	Rentals & Repairs	65,607	10,911	42,066
5700	Legal, Audit, Elections	-	2,214	2,500
5800	Other Services, Misc.	33,718	6,055	3,832
5804	Borrowing Interest Expense	-	0	0
5900	Other Support	-	0	0
	<b>TOTAL OTHER OPER EXP</b>	<b>1,001,828</b>	<b>1,086,307</b>	<b>765,151</b>
<b>6000</b>	<b>CAPITAL OUTLAY</b>			
6100	Site Improvement	-	0	147,800
6200	Building & Improvements	-	0	0
6300	Library Books	-	0	0
6400	Equipment	204,948	117,808	202,852
6500	Equipment Replacement	-	0	0
6700	Lease Purchases	-	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>204,948</b>	<b>117,808</b>	<b>350,652</b>
<b>7000</b>	<b>OTHER OUTGO</b>			
7000	Other Outgo	285,397	0	0
7100	Debt Retirement	-	0	0
7310	Interfund Transfers Out	-	0	0
7400	Other Transfers	-	23,108	45,646
7500	Student Grants & Payments	-	0	7,000
7600	Payments for Students	-	10,335	7,525
7900	Reserve for Expenditures	-	0	816,019
	<b>TOTAL OTHER OUTGO</b>	<b>285,397</b>	<b>33,443</b>	<b>876,190</b>
<b>GRAND TOTAL EXPENDITURES</b>		<b>7,889,049</b>	<b>7,947,942</b>	<b>7,755,500</b>
9730	Reserve for Contingency	0	0	0

**Ending Fund Balance**  
Restricted Reserve

<b>1,374,952</b>	<b>801,460</b>	<b>520,243</b>
<b>17.43%</b>	<b>10.08%</b>	<b>6.71%</b>

Surplus/Deficit

<b>568,506</b>	<b>(4,986)</b>	<b>(281,217)</b>
----------------	----------------	------------------

***SECTION 9***

***CAPITAL OUTLAY PROJECT FUNDS***

**ANTELOPE VALLEY COLLEGE**

**SCHEDULED MAINTENANCE AND SPECIAL PROJECTS  
ADOPTED BUDGET  
2009-2010**

2008-2009 Adopted Budget	2008 - 2009 Actuals	2009-2010 Adopted Budget
--------------------------	---------------------	--------------------------

<b>Beginning Fund Balance</b>	2,116,396	2,116,396	2,811,720
-------------------------------	-----------	-----------	-----------

**REVENUE**

8651	Capital Outlay	0	1,611,143	0
8652	State Building Projects Fund	44,849,414	212,485	175,026
8860	Interest	65,000	30,156	25,000
8890	Other Local Revenues	500	0	0
8891	Lancaster Redevelopment	850,000	2,134,243	850,000
8980	Transfers In	0	0	0

<b>Total Revenue</b>	45,764,914	3,988,027	1,050,026
----------------------	------------	-----------	-----------

<b>Total Beginning Balance and Revenue</b>	47,881,310	6,104,422	3,861,746
--	------------	-----------	-----------

**EXPENDITURES**

1100-1400	Academic Salaries	0	0	0
2100-2400	Classified Salaries	0	0	0
3100-3800	Employee Benefits	0	0	0
4100-4700	Supplies	125,000	151,344	0
5100-5800	Other Operating Costs	750,000	518,113	0
6100-6700	Capital Expenditures	46,730,000	2,623,246	984,251

<b>Total Expenditures</b>	47,605,000	3,292,703	984,251
---------------------------	------------	-----------	---------

7100-7600	Other Outgo	0	0	0
-----------	-------------	---	---	---

<b>Total Expenditures &amp; Other Outgo</b>	47,605,000	3,292,703	984,251
---	------------	-----------	---------

<b>Ending Fund Balance</b>	2,811,720	2,877,495
----------------------------	-----------	-----------

**ANTELOPE VALLEY COLLEGE**

**SCHEDULED MAINTENANCE AND SPECIAL PROJECTS**

**ADOPTED BUDGET**

**2009-2010**

**DETAIL OF SCHEDULED MAINTENANCE AND SPECIAL PROJECTS**

	<b>2008-2009 Adopted Budget</b>	<b>2008 - 2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>Beginning Fund Balance</b>	2,116,396	2,116,396	2,811,720
<b>REVENUE</b>			
8651 Captial Outlay	0	1,611,143	0
8652 State Building Projects Fund	0	212,485	175,026
8860 Interest	0	30,156	25,000
8890 Other Local Revenues	125,000	0	0
8891 Lancaster Redevelopment	750,000	2,134,243	850,000
8980 Transfers In	46,730,000	0	0
<b>Total Revenue</b>	<b>47,605,000</b>	<b>3,988,027</b>	<b>1,050,026</b>
<b>Total Beginning Balance and Revenue</b>	<b>49,721,396</b>	<b>6,104,422</b>	<b>3,861,746</b>

**DETAIL OF SCHEDULED MAINTENANCE AND SPECIAL PROJECTS**

	<b>2008-2009 Adopted Budget</b>	<b>2008 - 2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>EXPENDITURES:</b>			
Five Year Construction Master Plan	300,000	11,178	25,000
Centennial Campus	0	3,946	0
Natorium Renovation	15,000	0	0
Asbestos Tile Removal	30,000	0	0
Art & Music Remodel	50,000	18,575	30,000
Road Projects	50,000	0	0
Replace Doors and Hardware	420,431	5,702	0
Electronic Lock Project	0	0	229,458
Health Science FPP/Building	34,974,000	1,211,806	0
Theatre Arts Building	9,756,000	0	0
Fitness and Wellness Center	0	14,375	10,000
Gymnasium IPP/FPP	0	0	5,000
Gym Bleachers	0	21,117	0
Gym Remodel	0	700	0
Replace Gym Roof	0	0	78,450
Humanities	0	4,288	5,000
ADA Evaluation	50,000	0	20,000
Campus Roof Repairs	40,000	0	45,035
HVAC Repairs/Replacement	410,555	12,981	14,000
Exterior Lighting Upgrade	25,000	0	0
Structural Wall Repair - SSV172/174	0	54,708	0
T900 Modular Building Removal	0	61,753	0
High Tech Learning Center	0	51,700	30,000
Resurface Parking Lots	50,000	0	0
Campus Police Office Renovation	0	0	150,000
Radiologic Lab	0	1,025	231,000
Faculty Modulars	150,000	662,279	0
SOAR High School	950,000	978,198	0
Fieldhouses	0	0	81,308
Law Enforcement Academy	50,000	155,140	0
Community Instructional Center	0	19,982	30,000
Tech Building Construction	0	3,251	0
<b>Total Expenditures</b>	<b>47,320,986</b>	<b>3,292,703</b>	<b>984,251</b>
<b>Ending Fund Balance</b>		<b>2,811,720</b>	<b>2,877,495</b>

**ANTELOPE VALLEY COLLEGE**

**BOND PROJECTS FUND**

**ADOPTED BUDGET**

**2009-2010**

		<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b><i>Beginning Fund Balance</i></b>		116,631,174	116,631,174	82,408,580
<b>REVENUE</b>				
8860	Interest	3,500,000	2,700,000	2,500,000
8890	Other Local Revenues	10,000	0	0
8941	Proceeds from Sale of G.O. Bond	0	0	0
8980	Transfers In	0	0	0
<b><u>Total Revenue</u></b>		3,510,000	2,700,000	2,500,000
<b><u>Total Beginning Balance and Revenue</u></b>		120,141,174	119,331,174	84,908,580
<b>EXPENDITURES</b>				
1100-1400	Academic Salaries	0	0	0
2100-2400	Classified Salaries	105,000	88,411	88,411
3100-3800	Employee Benefits	42,000	32,649	33,791
4100-4700	Supplies	30,000	301,182	50,000
5100-5800	Other Operating Costs	250,000	148,494	125,000
6100-6700	Capital Expenditures	58,683,145	36,351,859	25,465,625
<b><u>Total Expenditures</u></b>		59,110,145	36,922,594	25,762,827
7100-7600	Other Outgo	0	0	0
<b><u>Total Expenditures &amp; Other Outgo</u></b>		59,110,145	36,922,594	25,762,827
<b><i>Ending Fund Balance</i></b>		<b>82,408,580</b>	<b>59,145,753</b>	



**ANTELOPE VALLEY COLLEGE**

**BOND PROJECTS FUND**

**ADOPTED BUDGET**

**2009-2010**

DETAIL OF BOND PROJECTS

	<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>Beginning Balance</b>	116,631,174	116,631,174	82,408,580
<b>REVENUE</b>			
8860 Interest	3,500,000	2,700,000	2,500,000
8890 Other Local Revenues	10,000	0	0
8941 Proceeds from Sale of G.O Bond	0	0	0
8980 Transfers In	0	0	0
<b>Total Revenue</b>	3,510,000	2,700,000	2,500,000
<b>Total Beginning Balance and Revenue</b>	120,141,174	119,331,174	84,908,580
<b>EXPENDITURES</b>			
Network/Infrastructure Project	0	7,107	0
Replace Exterior Doors	173,169	8,677	0
Replace Door HW & Locks	0	0	56,970
North Parking Lot	50,000	0	0
Library Expansion	1,147,867	0	0
Autobody Relocation	2,213,667	148,396	0
Maintenance and Operations & Warehouse B	4,837,739	11,232,980	0
Agriculture Labs & Greenhouses	6,671,409	3,771,515	0
Exterior Lighting Phase III	1,500,000	0	0
Campus Design Standards	225,500	16,700	0
Health/Science Building	12,346,794	1,454,261	7,654,000
Palmdale Campus - On Site	0	0	0
Student Services Building	300,000	0	558,457
Fitness & Wellness Center	0	88	300,000
Theatre Arts Facility	4,890,000	1,371,804	9,262,000
Renovate LS1, LS2, OF3, ME	0	0	200,000
Gymnasium Remodel	50,000	0	0
Student Center Remodel	500,000	0	0
P.E./Athletic Fields	500,000	0	0
West Campus Expansion	11,674,000	14,239,671	4,478,400
Replace/Upgrade Campus Infrastructure	11,847,000	4,547,403	3,123,000
Administrative Costs	163,000	123,992	80,000
ADA Barrier Removal & Access Imprvmts	20,000	0	50,000
<b>Total Expenditures</b>	59,110,145	36,922,594	25,762,827
<b>Ending Fund Balance</b>	<b>61,031,029</b>	<b>82,408,580</b>	<b>59,145,753</b>

**ANTELOPE VALLEY COLLEGE**

**BOND INTEREST AND REDEMPTION FUND**  
**ADOPTED BUDGET**  
**2009-2010**

<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
---	------------------------------	---

<b>Beginning Fund Balance</b>	7,345,194	7,345,194	6,445,235
-------------------------------	-----------	-----------	-----------

**REVENUE**

8600 State Revenue	28,754	28,754	28,754
8800 Local Revenue	5,456,883	5,456,883	5,456,883

<b>Total Revenue</b>	5,485,637	5,485,637	5,485,637
----------------------	-----------	-----------	-----------

<b>Total Beginning Balance and Revenue</b>	12,830,831	12,830,831	11,930,872
--	------------	------------	------------

**EXPENDITURES**

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

<b>Total Expenditures</b>	0	0	0
---------------------------	---	---	---

7100-7600 Other Outgo	6,385,596	6,385,596	6,385,596
-----------------------	-----------	-----------	-----------

<b>Total Expenditures &amp; Other Outgo</b>	6,385,596	6,385,596	6,385,596
---	-----------	-----------	-----------

<b>Ending Fund Balance</b>	<b>6,445,235</b>	<b>5,545,276</b>
----------------------------	------------------	------------------

*N/A  
for  
Budget.  
Managed  
by  
WACOE*

**ANTELOPE VALLEY COLLEGE**

**PALMDALE SITE**  
**ADOPTED BUDGET**  
**2009-2010**

<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
---	------------------------------	---

<b><i>Beginning Fund Balance</i></b>	80,102	80,102	208,942
--------------------------------------	--------	--------	---------

***REVENUE***

8860 Interest	1,500	2,673	1,791
8890 Other Local Revenues	0	0	0
8892 Palmdale Redevelopment	500,000	734,962	730,000
8980 Transfers In	<u>0</u>	<u>0</u>	<u>0</u>

<b><u>Total Revenue</u></b>	501,500	737,635	731,791
-----------------------------	---------	---------	---------

<b><u>Total Beginning Balance and Revenue</u></b>	581,602	817,737	940,733
---	---------	---------	---------

***EXPENDITURES***

1100-1400 Academic Salaries	0	0	0
2100-2400 Classified Salaries	0	0	0
3100-3800 Employee Benefits	0	0	0
4100-4700 Supplies	25,000	19,746	20,064 ✓
5100-5800 Other Operating Costs	475,000	536,496	533,708 ✓
6100-6700 Capital Expenditures	75,000	52,553	360,593 ✓

<b><u>Total Expenditures</u></b>	575,000	608,795	914,365
----------------------------------	---------	---------	---------

7100-7600 Other Outgo	0	0	0
-----------------------	---	---	---

<b><u>Total Expenditures &amp; Other Outgo</u></b>	575,000	608,795	914,365
--	---------	---------	---------

<b><i>Ending Fund Balance</i></b>	<b>208,942</b>	<b>26,367</b>
-----------------------------------	----------------	---------------

***SECTION 10***

***BOOKSTORE AND CAFETERIA***

**ANTELOPE VALLEY COLLEGE**

**MARAUDER BOOKSTORE**

**ADOPTED BUDGET**

**2009-2010**

<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
---	------------------------------	---

<b>Beginning Fund Balance</b>	1,861,909	1,861,909	1,779,094
-------------------------------	-----------	-----------	-----------

**REVENUE**

Gross Income	4,621,003	4,534,122	4,360,000
Less Cost of Sales	3,297,853	3,264,588	3,226,400
<i>Net Income from Sales</i>	<i>1,323,150</i>	<i>1,269,534</i>	<i>1,133,600</i>
Other Income	40,650	49,166	45,000

<b>Total Revenue</b>	1,363,800	1,318,700	1,178,600
----------------------	-----------	-----------	-----------

<b>Total Beginning Balance and Revenue</b>	3,225,709	3,180,609	2,957,694
--	-----------	-----------	-----------

**EXPENDITURES**

1100-1400	Academic Salaries	0	0	0
2100-2400	Classified Salaries	617,852	576,154	640,000 ✓
3100-3800	Employee Benefits	204,462	201,966	223,481 ✓
4100-4700	Supplies	50,000	32,103	30,000 ✓
5100-5800	Other Operating Costs	310,127	487,152	200,000 ✓
6100-6700	Capital Expenditures	15,000	29,619	
7XXX	Cafeteria Expense	10,000	521	0
7XXX	Transfer to Student Development	37,000	74,000	37,000 ✓

<b>Total Expenditures</b>	1,244,441	1,401,515	1,130,481
---------------------------	-----------	-----------	-----------

7100-7600	Other Outgo	25,000	0	0
-----------	-------------	--------	---	---

<b>Total Expenditures &amp; Other Outgo</b>	1,269,441	1,401,515	1,130,481
---	-----------	-----------	-----------

Transfer to Cafeteria	0	200,000	0
-----------------------	---	---------	---

<b>Ending Fund Balance</b>	<b>1,779,094</b>	<b>1,827,213</b>
----------------------------	------------------	------------------

**ANTELOPE VALLEY COLLEGE**

**CAFETERIA  
ADOPTED BUDGET  
2009-2010**

<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
---	------------------------------	---

<b>Beginning Fund Balance</b>	-51,504	-51,504	80,826
-------------------------------	---------	---------	--------

**REVENUE**

Gross Income	450,415	492,957	530,000
Less Cost of Sales	239,437	289,307	300,000
<i>Net Income from Sales</i>	<i>210,978</i>	<i>203,650</i>	<i>230,000</i>
Other Income	124,238	125,227	125,000
Transfer from Bookstore	25,000	200,000	0

<b>Total Revenue</b>	360,216	528,877	355,000
----------------------	---------	---------	---------

<b>Total Beginning Balance and Revenue</b>	308,712	477,373	435,826
--	---------	---------	---------

**EXPENDITURES**

1100-1400	Academic Salaries	0	0	0
2100-2400	Classified Salaries	278,279	290,198	286,840
3100-3800	Employee Benefits	71,870	66,983	61,329
4100-4700	Supplies	11,000	15,145	15,000
5100-5800	Other Operating Costs	28,990	24,221	25,000
6100-6700	Capital Expenditures	5,000	0	0

<b>Total Expenditures</b>	395,139	396,547	388,169
---------------------------	---------	---------	---------

7100-7600	Other Outgo	0	0	0
-----------	-------------	---	---	---

<b>Total Expenditures &amp; Other Outgo</b>	395,139	396,547	388,169
---	---------	---------	---------

<b>Ending Fund Balance</b>	<b>80,826</b>	<b>47,657</b>
----------------------------	---------------	---------------

***SECTION 11***

***CHILD DEVELOPMENT FUND***

**ANTELOPE VALLEY COLLEGE**

**CHILD DEVELOPMENT CENTER**

**ADOPTED BUDGET**

**2009-2010**

<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
---	------------------------------	---

<b><i>Beginning Fund Balance</i></b>	6,344	6,344	0
--------------------------------------	-------	-------	---

***REVENUE***

8632	CDC Instructional Materials	0	1,368	1,368
8645	State	400,000	390,393	381,714
8860	Interest Income	0	360	0
8871	Local	127,050	131,489	151,213
8980	Transfers In	<u>200,000</u>	<u>246,897</u>	<u>203,879</u>

<b><u>Total Revenue</u></b>	727,050	770,507	736,806
-----------------------------	---------	---------	---------

<b><u>Total Beginning Balance and Revenue</u></b>	733,394	776,851	736,805
---	---------	---------	---------

***EXPENDITURES***

1100-1400	Academic Salaries	0	0	0
2100-2400	Classified Salaries	517,000	553,695	531,615
3100-3800	Employee Benefits	187,000	188,160	180,656
4100-4700	Supplies	25,000	15,165	20,150
5100-5800	Other Operating Costs	4,394	3,632	4,384
6100-6700	Capital Expenditures	0	16,200	0

<b><u>Total Expenditures</u></b>	733,394	776,852	736,805
----------------------------------	---------	---------	---------

7100-7600	Other Outgo	0	0	0
-----------	-------------	---	---	---

<b><u>Total Expenditures &amp; Other Outgo</u></b>	733,394	776,852	736,805
--	---------	---------	---------

<b><i>Ending Fund Balance</i></b>	<b>0</b>	<b>0</b>	<b>0</b>
-----------------------------------	----------	----------	----------



***SECTION 12***

***PARKING FUND***

**ANTELOPE VALLEY COLLEGE**

**PARKING FUND\***  
**ADOPTED BUDGET**  
**2009-2010**

<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
---	------------------------------	---

<b><i>Beginning Fund Balance</i></b>	279,925	279,925	365,479
--------------------------------------	---------	---------	---------

***REVENUE***

8881 Local	250,000	278,249	250,000
------------	---------	---------	---------

<b><u>Total Revenue</u></b>	250,000	278,249	250,000
-----------------------------	---------	---------	---------

<b><u>Total Beginning Balance and Revenue</u></b>	529,925	558,174	615,479
---	---------	---------	---------

***EXPENDITURES***

1100-1400 Academic Salaries	0	0	0
-----------------------------	---	---	---

2100-2400 Classified Salaries	0	0	0
-------------------------------	---	---	---

3100-3800 Employee Benefits	0	0	0
-----------------------------	---	---	---

4100-4700 Supplies	30,000	7,758	20,000 ✓
--------------------	--------	-------	----------

5100-5800 Other Operating Costs	200,000	184,937	200,000 ✓
---------------------------------	---------	---------	-----------

6100-6700 Capital Expenditures	40,000	0	30,000 ✓
--------------------------------	--------	---	----------

<b><u>Total Expenditures</u></b>	270,000	192,695	250,000
----------------------------------	---------	---------	---------

7100-7600 Other Outgo	0	0	0
-----------------------	---	---	---

<b><u>Total Expenditures &amp; Other Outgo</u></b>	270,000	192,695	250,000
--	---------	---------	---------

<b><i>Ending Fund Balance</i></b>	<b>365,479</b>	<b>365,479</b>
-----------------------------------	----------------	----------------

\*The Parking Fees are incorporated in the General Fund

***SECTION 13***

***OTHER FUNDS***



**ANTELOPE VALLEY COLLEGE**

**STUDENT REPRESENTATION FEE**

**ADOPTED BUDGET**

**2009-2010**

2008-2009 Adopted Budget	2008-2009 Actuals	2009-2010 Adopted Budget
--------------------------------	----------------------	--------------------------------

<b><i>Beginning Fund Balance</i></b>	251,837	251,837	209,839
--------------------------------------	---------	---------	---------

***REVENUE***

8884 Fees Collected	38,295	6,649	38,295
8860 Interest	10,720	4,405	10,720

<b><u>Total Revenue</u></b>	49,015	11,053	49,015
-----------------------------	--------	--------	--------

<b><u>Total Beginning Balance and Revenue</u></b>	300,852	262,890	258,854
---	---------	---------	---------

***EXPENDITURES***

1100-1400 Academic Salaries	0	0	0
2100-2400 Classified Salaries	0	0	0
3100-3800 Employee Benefits	0	0	0
4100-4700 Supplies	100	65	67
5100-5800 Other Operating Costs	16,000	52,986	52,986
6100-6700 Capital Expenditures	0	0	0

<b><u>Total Expenditures</u></b>	16,100	53,051	53,053
----------------------------------	--------	--------	--------

7100-7600 Other Outgo	0	0	0
-----------------------	---	---	---

<b><u>Total Expenditures &amp; Other Outgo</u></b>	16,100	53,051	53,053
--	--------	--------	--------

<b><i>Ending Fund Balance</i></b>	<b>209,839</b>	<b>205,802</b>
-----------------------------------	----------------	----------------

**ANTELOPE VALLEY COLLEGE**

**OTHER TRUST AND AGENCY FUNDS CO-CURRICULAR**

**ADOPTED BUDGET**

**2009-2010**

		<b>2008-2009 Adopted Budget</b>	<b>2008-2009 Actuals</b>	<b>2009-2010 Adopted Budget</b>
<b>Beginning Fund Balance</b>		324,093	324,093	329,060
<b>REVENUE</b>				
8800	Local	335,000	209,123	210,000
8860	Interest	4,800	5,358	5,000
<b>Total Revenue</b>		339,800	214,481	215,000
<b>Total Beginning Balance and Revenue</b>		663,893	538,574	544,060
<b>EXPENDITURES</b>				
1100-1400	Academic Salaries	0	0	0
2100-2400	Classified Salaries	0	0	0
3100-3800	Employee Benefits	0	0	0
4100-4700	Supplies	346,000	0	0
5100-5800	Other Operating Costs	0	0	0
6100-6700	Capital Expenditures	0	0	0
<b>Total Expenditures</b>		346,000	0	0
7100-7600	92004: Scholarships-Local	0	185,078	190,000 ✓
7100-7600	90304: Scholarshare-Local	0	24,436	25,000 ✓
<b>Total Other Outgo</b>		0	209,514	215,000
<b>Total Expenditures &amp; Other Outgo</b>		346,000	209,514	215,000
<b>Ending Fund Balance</b>		<b>329,060</b>		<b>329,060</b>