

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2013-2014)
(Budget Report for Fiscal Year 2014-2015)

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: Diana Keelen

(661) 722-6319

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, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 620

Name: ANTELOPE VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
Academic Salaries					
Instructional Salaries					
Contract or Regular	1100	12,554,878	12,554,878		12,554,878
Other	1300	10,001,226	10,001,226		10,001,226
Total Instructional Salaries		22,556,102	22,556,102	0	22,556,102
Non-Instructional Salaries					
Contract or Regular	1200		4,069,739		4,069,739
Other	1400		679,079		679,079
Total Non-Instructional Salaries		0	4,748,818	0	4,748,818
Total Academic Salaries		22,556,102	27,304,920	0	27,304,920
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		9,184,419		9,184,419
Other	2300		823,099		823,099
Total Non-Instructional Salaries		0	10,007,518	0	10,007,518
Instructional Aides					
Regular Status	2200	1,023,247	1,023,247		1,023,247
Other	2400	173,177	173,177		173,177
Total Instructional Aides		1,196,424	1,196,424	0	1,196,424
Total Classified Salaries		1,196,424	11,203,942	0	11,203,942
Employee Benefits	3000	4,567,850	10,840,878		10,840,878
Supplies and Materials	4000		936,458		936,458
Other Operating Expenses	5000		7,157,589	(2,357,889)	4,799,720
Equipment Replacement	6420		229,222	(220,350)	8,872
Total Expenditures Prior to Exclusions		28,320,376	57,673,009	(2,578,219)	55,094,790

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 620

Name: ANTELOPE VALLEY

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		180,760	(180,760)	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		2,177,109	(2,177,109)	0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		98,080	(98,080)	0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420		122,270	(122,270)	0
Total Equipment		0	122,270	(122,270)	0
Total Capital Outlay		0	220,350	(220,350)	0
Other Outgo	7000				0
Total Exclusions		0	2,578,219	(2,578,219)	0
Total for ECS 84362, 50% Law		28,320,376	55,094,790	0	55,094,790
Percent of CEE (Instructional Salary Cost / Total CEE)		51.40%	100.00%		
50% of Current Expense of Education			27,547,395		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		28,320,376	55,094,790	0	55,094,790
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		28,320,376	57,673,009	(2,578,219)	55,094,790
Capital Expenditures	6000	81,833	461,945		461,945
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		28,402,209	58,134,954	(2,578,219)	55,556,735

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	23,876	2,184,531	2,208,407
In County Treasury	9112	2,709,336	25,439	2,734,775
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,000		30,000
Investments (at cost)	9120			0
Accounts Receivable	9130	8,926,253	1,292,745	10,218,998
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	446,296		446,296
TOTAL ASSETS		12,135,761	3,502,715	15,638,476
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,006,783	451,413	1,458,196
Accrued Salaries and Wages Payable	9520	1,731,675	530,406	2,262,081
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570		544,473	544,473
TOTAL LIABILITIES		2,738,458	1,526,292	4,264,750

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		1,976,423	1,976,423
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	1,976,423	1,976,423
Uncommitted Fund Balance	9790	9,397,303		9,397,303
TOTAL FUND EQUITY		9,397,303	1,976,423	11,373,726
TOTAL LIABILITIES AND FUND EQUITY		12,135,761	3,502,715	15,638,476

- 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, 2014

District ID: 620

Name: ANTELOPE VALLEY

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

- 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, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		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, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			12,526			
In County Treasury	9112			96,377			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			12,903			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	121,806	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,757			
Accrued Salaries and Wages Payable	9520			118,049			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	121,806	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

Object	Description	FUND BALANCE (NON-GASB 54)	Fund Balance Reserved	NonCash Assets	Amounts Restricted by Law for Specific Purposes	Reserve for Encumbrances Credit	Reserve for Encumbrances Debt	Reserve for Debt Services	Assigned/Committed	Unassigned	Total Fund Balance	Fund Balance (GASB 54)	Nonspendable Fund Balance	Restricted Fund Balance	Committed Fund Balance	Assigned Fund Balance	Total Designated Fund Balance	Uncommitted Fund Balance	TOTAL FUND EQUITY	TOTAL LIABILITIES AND FUND EQUITY
CA	(Object)	9710	0	0	0	0	0	0	0	0	0	9750	9751	9752	9753	9754	9790	0	0	0
31	Bookstore Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32	Cafeteria Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	Child Development Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	121,806
34	Farm Operation Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35	Revenue Bond Project Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Other Special Revenue Fund	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,040,313	2,406,536
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	9,065	10,072
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		3,049,378	2,416,608
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	24,247	7,909
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		
TOTAL LIABILITIES		24,242	15,179

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	3,025,136	
Committed Fund Balance	9753		2,401,429
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,025,136	2,401,429
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		3,025,136	2,401,429
TOTAL LIABILITIES AND FUND EQUITY		3,049,378	2,416,608

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	199,926	75,338		
In County Treasury	9112	251,465			
Cash With Fiscal Agents	9113	101,024			
Revolving Cash Accounts	9114	25,050	4,000		
Investments (at cost)	9120				
Accounts Receivable	9130	147,624	9,030		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	410,335	13,680		
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		1,135,424	102,048	0	0

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	103,681	84,609		
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		103,681	84,609	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	103,681	84,609	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,031,743	17,439		
Other Equity	9900				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,031,743	17,439	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,135,424	102,048	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	241,778							451,405
In County Treasury	9112		244,607		127,066				
Cash With Fiscal Agents	9113	201,549	(4)		1,089,822				
Revolving Cash Accounts	9114	1,119							
Investments (at cost)	9120								
Accounts Receivable	9130		860		7,867				
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		444,446	245,463	0	1,224,745	0	0	0	451,405

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				8,413				
Accrued Salaries and Wages Payable	9520				4,168				
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	12,581	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	0	0	0	12,581	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				1,212,164				
Committed Fund Balance	9753		245,463						451,405
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	245,463	0	1,212,164	0	0	0	451,405
Uncommitted(Unrestricted) Fund Balance	9790	444,446							
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		444,446	245,463	0	1,212,164	0	0	0	451,405
TOTAL LIABILITIES AND FUND EQUITY		444,446	245,463	0	1,224,745	0	0	0	451,405

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		219,679	219,679
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		70,948	70,948
Student Financial Aid	8150			0
Veterans Education	8160	5,328		5,328
Vocational and Technical Education Act (VATEA)	8170		490,502	490,502
Other Federal Revenues	8190	55,789	3,347,557	3,403,346
Total Federal Revenues	8100	61,117	4,128,086	4,189,803
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	39,330,321		39,330,321
Other General Apportionment	8613	483,697		483,697
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		610,547	610,547
Disabled Students Programs and Services(DSPS)	8623		687,150	687,150
Temporary Assistance for Needy Families (TANF)	8624		70,947	70,947
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		756,853	756,853
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,042,850	2,042,850

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	8,696,043		8,696,043
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		132,338	132,338
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	36,016		36,016
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,310,881	662,256	1,973,137
State Mandated Costs	8685	297,332		297,332
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	238		238
Total State Revenues	8600	50,154,528	4,962,941	55,117,469

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,932,438		4,932,438
Tax Allocation, Supplemental Roll	8812	106,123		106,123
Tax Allocation, Unsecured Roll	8813	226,460		226,460
Prior Years Taxes	8816	309,789		309,789
Education Revenues Augmentation Fund (ERAF)	8817			0
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		8,125	8,125
Sales and Commissions	8840			0
Rentals and Leases	8850	10,000		10,000
Interest and Investment Income	8860	70,897	16,375	87,272
Student Fees and Charges	8870			
Community Services Classes	8872		114,126	114,126
Dormitory	8873			0
Enrollment	8874	2,380,945		2,380,945
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		618,471	618,471
Instructional Materials Fees and Sales of Materials	8877	51,330		51,330
Insurance	8878			0
Student Records	8879	10,873		10,873
Nonresident Tuition	8880	341,482		341,482
Parking Services and Public Transportation	8881		260,186	260,186
Other Student Fees and Charges	8885	24,599		24,599
Other Local Revenues	8890	566,870	15,157	582,027
Total Local Revenues	8800	9,031,806	1,032,440	10,064,246
Total Revenues		59,247,451	10,124,067	69,371,518

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers - (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		59,247,451	10,124,067	69,371,518

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	197,667		2,308			199,975
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,254,160	147,443	67,895			2,469,498
Business and Management	0500	1,006,465	109,193	23,372			1,139,030
Communications	0600	455,498	490	68,264			524,252
Computer and Information Science	0700	933,360					933,360
Education	0800	2,653,241	517,592	308,561			3,479,394
Engineering and Related Industrial Technology	0900	2,020,038	75,239	320,034	156,154		2,571,465
Fine and Applied Arts	1000	2,602,865	82,006	106,040	78,359		2,869,270
Foreign language	1100	825,020		1,740			826,760
Health	1200	2,408,285	314,408	71,684	31,529		2,825,906
Consumer Education And Home Economics	1300	1,119,021	90,909	161,921			1,371,851
Law	1400						0
Humanities(Letters)	1500	3,744,571	203,969	8,435			3,956,975
Library Science	1600	11,270					11,270
Mathematics	1700	3,030,452	340,279	133,679			3,504,410
Military Studies	1800						0
Physical Sciences	1900	1,654,264	29,002	113,843	44,925		1,842,034
Psychology	2000	559,374					559,374
Public Affairs and Services	2100	977,877		9,988			987,865
Social Sciences	2200	1,933,743	249,141	8,183			2,191,067
Commercial Services	3000						0
Interdisciplinary Studies	4900	843,206	775,250	102,169	117,144		1,837,769
Instruct Staff-Retirees' Bnfts & Retire Incent	5900						0
Sub-Total Instructional Activities		29,230,377	2,934,921	1,508,116	428,111		34,101,525
Total Expenditures for GF Activities*		29,394,954	25,575,141	10,800,439	892,155	1,241,791	67,904,520

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

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		438,325	25,683			464,008
Course and Curriculum Development	6020			12,000			12,000
Academic / Faculty Senate	6030		25,530	2,566			28,096
Other Instructional Administration & Governance	6090		4,437	1,500			5,937
Total Instructional Admin. & Governance		0	468,292	41,749	0	0	510,041
Instructional Support Services	6100						
Learning Center	6110	164,271	303,947	129,442	16,523		614,183
Library	6120		872,265	21,452	150,224		1,043,941
Media	6130		495,288	8,548	4,992		508,828
Museums and Galleries	6140			1,412			1,412
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		164,271	1,671,500	160,854	171,739	0	2,168,364
Admissions and Records	6200		840,535	9,534			850,069
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	329	1,926,426	66,967			1,993,722
Matriculation and Student Assessment	6320		299,408	4,884			304,302
Transfer Programs	6330		144,735				144,735
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		329	2,370,569	71,861	0	0	2,442,759

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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						0
Cal Work Opportunity and Responsibility to Kids *	6410						
Disabled Student Programs and Services (DSPS)	6420	17	687,516	97,319	7,726		792,578
Extended Opportunity Programs and Services (EOPS)	6430		851,972	42,432			894,404
Health Services	6440		30,016	160,801			190,817
Student Personnel Administration	6450		453,205	28,124			481,329
Financial Aid Administration	6460		1,206,087	116,372			1,322,459
Job Placement Services	6470		371,970	13,675			385,645
Veterans Services	6480		127,794		1,784		129,578
Miscellaneous Student Services	6490		134,610	230,188		234,217	599,015
Total Other Student Services		17	3,863,170	688,911	9,510	234,217	4,795,825
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,805,136	2,009,064			3,814,200
Custodial Services	6530		1,452,826	137,909			1,590,735
Grounds Maintenance and Repairs	6550		697,072	72,886			769,958
Utilities	6570			11,854			11,854
Other Operations and Maintenance of Plant	6590		90,055	1,292,727			1,382,782
Total Operation and Maintenance of Plant	6500	0	4,045,089	3,524,440	0	0	7,569,529
Planning, Policymaking and Coordinations	6600		1,796,052	1,345,575	26,191		3,167,818

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		530,909	36,368			567,277
Fiscal Operations	6720		1,010,453	530,071	8,872		1,549,396
Human Resources Management	6730		1,197,623	486,527			1,684,150
Noninstruct Staff Retirees' Benefits & Retirement *	6740		976,858				976,858
Staff Development	6750		25,343	73,116			98,459
Staff Diversity	6760			6,325			6,325
Logistical Services	6770		445,173	242,876	60,240		748,289
Management Information Systems	6780		1,962,439	731,559	60,500		2,754,498
Other General Institutional Support Services	6790		562,947	792,029	124,445		1,479,421
Total General Institutional Support Services	6700	0	6,711,745	2,898,871	254,057	0	9,864,673
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		18,719	54,528			73,247
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	18,719	54,528	0	0	73,247

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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			1,166			1,166
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			324,930			324,930
Student and Co-Curricular Activities	6960		248,782	7,006	2,547		258,335
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	248,782	333,102	2,547	0	584,431
Auxiliary Operations	7000						
Contract Education	7010		605,767	121,748		4,410	731,923
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	605,767	121,748	0	4,410	731,923

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			41,152			41,152
Long-Term Debt and Other Financing	7200						
Long Term Debt	7210					905,276	905,276
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	905,276	905,276
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					104,564	104,564
Student Aid	7320					(6,676)	(6,676)
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	97,888	97,888
Sub-Total Non-Instructional Activities		164,617	22,640,220	9,292,323	464,044	1,241,791	33,802,995
Total Expenditures General Fund: activities *		29,394,994	25,575,141	10,800,439	892,155	1,241,791	67,904,520

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: ANTELOPE VALLEY

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$53,854,056
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
1.	2012-2013 Second Period Actual FTES	10,619.00		
2.	2013-2014 Second Period Actual FTES	11,096.00		
3.	2013-2014 Population change factor (C2/C1)	1.0449		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$56,142,677
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)			\$56,142,677
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$56,142,677
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			50,178,317
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			38,200
C.	Local Property taxes			5,926,160
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.	2014-2015 Appropriations Subject to Limit			\$56,142,677

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	81,117	22,828	4,128,686	3,377,313	4,189,803	3,400,141
State Revenues	8800	50,154,528	51,685,764	4,962,941	6,634,613	55,117,469	58,320,377
Local Revenues	8800	9,031,806	9,616,236	1,032,440	1,072,760	10,064,246	10,688,996
Total Revenues		59,247,451	61,324,828	10,124,067	11,084,686	69,371,518	72,409,514
EXPENDITURES:							
Academic Salaries	1000	27,348,112	28,190,859	1,670,485	2,027,196	29,018,607	30,218,055
Classified Salaries	2000	11,275,250	12,027,614	2,630,872	2,773,714	13,906,122	14,801,328
Employee Benefits	3000	10,856,710	11,423,597	1,188,696	1,460,587	12,045,406	12,884,284
Supplies and Materials	4000	972,236	891,445	1,173,530	1,676,340	2,145,766	2,567,785
Other Operating Expenses and Services	5000	6,953,221	6,595,198	1,701,452	2,266,618	8,654,673	8,861,816
Capital Outlay	6000	461,945	161,862	430,210	820,224	892,155	982,086
Total Expenditures		57,967,474	59,290,575	8,795,255	11,024,779	66,662,729	70,315,354
Excess (Deficiency) of Revenues over Expenditures		1,379,977	2,034,253	1,328,812	59,907	2,708,789	2,094,160
Other Financing Sources	8900					0	0
Other Outgo	7000	1,241,500	1,765,939	281	9,692	1,241,791	1,775,631
Net Increase/(Decrease) in Fund Balance		138,477	268,314	1,328,521	50,215	1,466,998	318,529
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	9,940,756	9,479,501	1,699,939	1,894,228	11,640,695	11,373,729
Prior Years Adjustments	9020	(599,732)		(1,134,232)		(1,733,964)	
Adjusted Beginning Balance	9030	9,341,024		565,707		9,906,731	
Ending Fund Balance, June 30		9,479,501	9,747,815	1,894,228	1,944,443	11,373,729	11,692,258

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	211,085					
Local Revenues	8800	7,566,413	6,662,890				
Total Revenues		7,777,498	6,662,890	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,520,593	2,321,598				
Debt Interest and Other Service Charges	7120	5,760,110	5,020,280				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,280,703	7,341,878	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,280,703)	(7,341,878)	0	0	0	0
Net Increase/Decrease in Fund Balance		496,795	(678,988)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,483,327	5,980,122		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,483,327		0		0	
Ending Fund Balance, June 30		5,980,122	5,301,134	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					387,983	387,983
Local Revenues	8800					155,621	164,095
Total Income		0	0	0	0	543,604	552,078
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					461,010	470,247
Employee Benefits	3000					167,666	169,343
Supplies and Materials	4000					16,440	14,000
Other Operating Expenses and Services	5000					3,866	3,866
Capital Outlay	6000						
Total Expenditures		0	0	0	0	648,982	657,456
Excess/(Deficiency) of Revenues over Expenditures		0	0	0	0	(105,378)	(105,378)
Other Financing Sources	8900					105,378	105,378
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	132,341	132,341	383,730	1,522,765
Local Revenues	8800	1,617,056	1,470,350	19,891	193,980
Total Income		1,749,397	1,602,691	403,621	1,716,745
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	9,769		306,447	
Other Operating Expenses and Services	5000	735,822	694,126	105,780	20,000
Capital Outlay	6000	600,935	3,805,646	1,137,671	3,456,097
Total Expenditures		1,346,526	4,499,772	1,549,898	3,476,097
Excess /(Deficiency) of Revenues over Expenditures		402,871	(2,897,081)	(1,146,277)	(1,759,352)
Other Financing Sources	8900				
Other Outgo	7000	505,397			
Net Increase/(Decrease) in Fund Balance		(102,526)	(2,897,081)	(1,146,277)	(1,759,352)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	3,127,662	3,025,136	3,547,695	2,401,428
Prior Years Adjustments	9020			10	
Adjusted Beginning Balance	9030	3,127,662		3,547,705	
Ending Fund Balance, June 30		3,025,136	128,055	2,401,428	642,076

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	3,056,566	3,015,000	498,507	413,000		
Other Financing Sources	8900			202,326			
Total Income		3,056,566	3,015,000	700,833	413,000	0	0
Cost of Sales	5890	2,068,847	2,040,000	162,400	102,600		
Gross Profit or Loss		987,719	975,000	538,433	310,400	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	489,182	431,423	211,807	200,516		
Employee Benefits	3000	181,971	171,797	53,940	53,674		
Supplies and Materials	4000	30,233	30,000	8,217	6,500		
Other Operating Expenses and Services	5000	279,558	340,000	28,221	27,500		
Capital Outlay	6000				7,000		
Total Expenditures		980,944	973,220	302,185	295,190	0	0
Net Profit or Loss		6,775	1,780	236,248	15,210	0	0
Other Outgo	7000	202,326					
Not Increase/(Decrease) in Fund Balance		(195,551)	1,780	236,248	15,210	0	0
Beginning Fund Balance:							
Not Beginning Balance, July 1	9010	1,140,156	1,031,742	(220,977)	17,439		0
Prior Years Adjustments	9020	87,137		1,268			
Adjusted Beginning Balance	9030	1,227,293		(218,809)		0	
Ending Fund Balance, June 30		1,031,742	1,033,522	17,439	32,649	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Annual Financial and Budget Report For Actual Year: 2013-2014 Budget Year: 2014-2015 Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	99,591	37,500	35,047	35,401		
Total Income		99,591	37,500	35,047	35,401	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	2,231					
Employee Benefits	3000						
Supplies and Materials	4000	87,965	36,000	5,731	10,000		
Other Operating Expenses and Services	5000	248	500	5,368	40,000		
Capital Outlay	6000						
Total Expenditures		90,444	36,500	11,099	50,000	0	0
Excess (Deficiency) of Revenues over Expenditures		9,147	1,000	23,948	(14,599)	0	0
Other Financing Sources	8900						
Other Outgo	7000	13,504	1,000				
Net Increase/(Decrease) in Fund Balance		(4,357)	0	23,948	(14,599)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	444,625	444,446	221,515	245,463		0
Prior Years Adjustments	9020	4,178					
Adjusted Beginning Balance	9030	448,803		221,515		0	
Ending Fund Balance, June 30		444,446	444,446	245,463	230,864	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	48,137,867	47,500,000				
State Revenues	8600	1,668,144	1,500,000				
Local Revenues	8800	(381,881)	200,200				
Total Income		49,424,130	49,200,200	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess/(Deficiency) of Revenues over Expenditures		49,424,130	49,200,200	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	49,958,609	49,689,000				
Net Increase/(Decrease) in Fund Balance		(532,479)	(488,800)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,447,809	1,212,164		0		0
Prior Years Adjustments	9020	296,834					
Adjusted Beginning Balance	9030	1,744,643		0		0	
Ending Fund Balance, June 30		1,212,164	723,364	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			349,203	
Total Income		0	0	349,203	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess/(Deficiency) of Revenues over Expenditures		0	0	349,203	0
Other Financing Sources	8900				
Other Outgo	7000			343,933	
Net Increase/(Decrease) in Fund Balance		0	0	5,270	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	446,135	451,405
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		446,135	
Ending Fund Balance, June 30		0	0	451,405	451,405

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	104,564
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	816

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					394,390	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			394,390	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,310,881			326,039	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	103,716			103,716	121,867	225,583
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		103,716	0	0	103,716	121,867	225,583
Other Operating Expenses and Services	5000			1,207,165	1,207,165	15,776	1,222,941
Capital Outlay	6000						
Library Books	6300				0	45,304	45,304
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	45,304	45,304
Other Outgo	7000				0		0
Total Expenditures		103,716	0	1,207,165	1,310,881	182,947	1,493,828
Ending Balance					0	537,482	537,482

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					537,482	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			537,482	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,338,211			332,816	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	295,436	295,436
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	295,436	295,436
Other Operating Expenses and Services	5000		1,338,211		1,338,211	150,000	1,488,211
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,338,211	0	1,338,211	445,436	1,783,647
Ending Balance					0	424,862	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 620

Name: ANTELOPE VALLEY

EPA Revenue	8,696,043
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	8,696,043	0	0	8,696,043
TOTAL		8,696,043	0	0	8,696,043

