

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2011-2012)  
(Budget Report for Fiscal Year 2012-2013)


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

10 OCTOBER 2012  
Date

  
District Superintendent

10 OCTOBER 2012  
Date

Contact:

Diana Keelen  
Director of Business Serv  
(661) 722-6319  
DKeelen@avc.edu

or

Debby Hackenberg  
Supervisor, Accounting  
(661) 722-6300 ext. 6825  
DClarkhackenberg@avc.edu

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, 2012. Please submit the report to :

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

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2011-2012)  
(Budget Report for Fiscal Year 2012-2013)

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: Jackie L Fisher

(661) 722-6301

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, 2012. 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: 2011-2012

Budget Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	12,704,822	12,704,822		12,704,822
Other	1300	8,526,184	8,526,184		8,526,184
<b>Total Instructional Salaries</b>		21,231,006	21,231,006	0	21,231,006
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,653,306		3,653,306
Other	1400		803,068		803,068
<b>Total Non-Instructional Salaries</b>		0	4,456,374	0	4,456,374
<b>Total Academic Salaries</b>		21,231,006	25,687,380	0	25,687,380
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		8,407,110		8,407,110
Other	2300		741,924		741,924
<b>Total Non-Instructional Salaries</b>		0	9,149,034	0	9,149,034
<b>Instructional Aides</b>					
Regular Status	2200	966,713	966,713		966,713
Other	2400	218,955	218,955		218,955
<b>Total Instructional Aides</b>		1,185,668	1,185,668	0	1,185,668
<b>Total Classified Salaries</b>		1,185,668	10,334,702	0	10,334,702
<b>Employee Benefits</b>	3000	5,065,665	11,357,431		11,357,431
<b>Supplies and Materials</b>	4000		866,484		866,484
<b>Other Operating Expenses</b>	5000		5,909,803		5,909,803
<b>Equipment Replacement</b>	6420		184,593		184,593
<b>Total Expenditures Prior to Exclusions</b>		27,482,339	54,340,393	0	54,340,393

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		214,842	(214,842)	0
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		64,220	(64,220)	0
Employee Benefits	3000		15,549	(15,549)	0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		24,843	(24,843)	0
Total Supplies and Materials		0	24,843	(24,843)	0
Other Operating Expenses and Services	5000		2,202,116	(2,202,116)	0

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities		
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		77,788	(77,788)	0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420		106,804	(106,804)	0
Total Equipment		0	106,804	(106,804)	0
Total Capital Outlay		0	184,592	(184,592)	0
Other Outgo	7000				0
<b>Total Exclusions</b>		0	2,706,162	(2,706,162)	0
<b>Total for ECS 84362, 50% Law</b>		27,482,339	51,634,231	2,706,162	54,340,393
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.23%	100.00%		
<b>50% of Current Expense of Education</b>			25,817,116		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		27,482,339	51,634,231	2,706,162	54,340,393
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		27,482,339	54,340,393	0	54,340,393
<b>Capital Expenditures</b>	6000	8,235	129,049	7,106	136,155
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		27,490,574	54,469,442	7,106	54,476,548

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	506,334	10,037	516,371
In County Treasury	9112	4,692,036	2,000,874	6,692,910
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	30,000		30,000
Investments (at cost)	9120			0
Accounts Receivable	9130	17,913,752	1,170,191	19,083,943
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	435,256		435,256
<b>TOTAL ASSETS</b>		<b>23,577,378</b>	<b>3,181,102</b>	<b>26,758,480</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	988,122	164,952	1,153,074
Accrued Salaries and Wages Payable	9520	2,086,707	524,438	2,611,145
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	13,000,000		13,000,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570		1,490,039	1,490,039
<b>TOTAL LIABILITIES</b>		<b>16,074,829</b>	<b>2,179,429</b>	<b>18,254,258</b>

**CALIFORNIA COMMUNITY COLLEGES**  
**COMBINED BALANCE SHEET**

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

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amonts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	7,502,549	1,001,673	8,504,222
<b>TOTAL FUND EQUITY</b>		7,502,549	1,001,673	8,504,222
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		23,577,378	3,181,102	26,758,480

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2012

**Governmental Funds Group**

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

District ID: 620

Name: ANTELOPE VALLEY

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



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Governmental Funds Group

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amonts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
<b>Total Reserved Fund Balance</b>		0	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751	4,816,181		
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
<b>Total Designated Fund Balance</b>		4,816,181	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		4,816,181	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,816,181	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			141,683			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			10,494			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	152,177	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			10,498			
Accrued Salaries and Wages Payable	9520			136,594			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	147,092	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 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, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			5,085			
<b>TOTAL FUND EQUITY</b>		0	0	5,085	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	152,177	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Governmental Funds Group**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,375,271	16,077,779
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,364,997	1,089,850
Due from Other Funds	9140	650,000	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		<b>3,390,268</b>	<b>17,167,629</b>
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	20,667	5,162,015
Accrued Salaries and Wages Payable	9520		7,270
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	650,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>TOTAL LIABILITIES</b>		<b>670,667</b>	<b>5,169,285</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
<b>Total Reserved Fund Balance</b>		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
<b>Total Designated Fund Balance</b>		0	0
Uncommitted(Unrestricted) Fund Balance	9790	2,719,601	11,998,344
<b>TOTAL FUND EQUITY</b>		2,719,601	11,998,344
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,390,268	17,167,629

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	339,150	58,635		
In County Treasury	9112	398,641			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	25,300	4,000		
Investments (at cost)	9120				
Accounts Receivable	9130		948		
Due from Other Funds	9140	202,588			
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	567,193	16,887		
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		1,532,872	80,470	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		54,473		
Accrued Salaries and Wages Payable	9520		16,107		
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		202,588		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
<b>Total Current Liabilities and Deferred Revenue</b>		0	273,168	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610	99,414	(192,698)		
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				
<b>Total Long-Term Liabilities</b>		99,414	(192,698)	0	0
<b>TOTAL LIABILITIES</b>	968	99,414	80,470	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amonts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
<b>Total Reserved Fund Balance</b>		0	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
<b>Total Designated Fund Balance</b>		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850	1,433,458			
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		1,433,458	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,532,872	80,470	0	0



CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Proprietary Funds Group

- 60 Internal Service Funds:
- 61 Self-Insurance Fund
- 69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>Total Current Liabilities and Deferred Revenue</b>		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		
<b>Total Long-Term Liabilities</b>		0	0
<b>TOTAL LIABILITIES</b>	968	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
<b>Total Reserved Fund Balance</b>		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
<b>Total Designated Fund Balance</b>		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	301,741			(73,935)				441,185
In County Treasury	9112		224,616						
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120				384,431				
Accounts Receivable	9130	32,207	383						
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210				146,788				
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		333,948	224,999	0	457,284	0	0	0	441,185

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				63,385				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
<b>Total Current Liabilities and Deferred Revenue</b>		0	0	0	63,385	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								
<b>Total Long-Term Liabilities</b>		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	63,385	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 620

Name: ANTELOPE VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
<b>Total Reserved Fund Balance</b>		0	0	0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751	333,948	224,999		393,899				441,185
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
<b>Total Designated Fund Balance</b>		333,948	224,999	0	393,899	0	0	0	441,185
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		333,948	224,999	0	393,899	0	0	0	441,185
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		333,948	224,999	0	457,284	0	0	0	441,185

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130		218,309	218,309
Temporary Assistance for Needy Families (TANF)	8140		80,652	80,652
Student Financial Aid	8150			0
Veterans Education	8160	4,383		4,383
Vocational and Technical Education Act (VATEA)	8170		568,562	568,562
Other Federal Revenues	8190	22,602	1,862,835	1,885,437
<b>Total Federal Revenues</b>	8100	26,985	2,730,358	2,757,343
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	44,779,734		44,779,734
Other General Apportionment	8613	438,089		438,089
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		566,628	566,628
Disabled Students Programs and Services(DSPS)	8623		535,868	535,868
Temporary Assistance for Needy Families (TANF)	8624		82,310	82,310
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		628,227	628,227
Telecommunications and Technology Infrastructure Program (TTIP)	8626		1,560	1,560
Other General Categorical Programs	8627		1,879,651	1,879,651

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	31,561		31,561
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,377,360	337,907	1,715,267
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	46,626,744	4,032,151	50,658,895



**SUPPLEMENTAL DATA**

For Actual Year: 2011-2012

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	3,784,316		3,784,316
Tax Allocation, Supplemental Roll	8812	(136,714)		(136,714)
Tax Allocation, Unsecured Roll	8813	69,881		69,881
Prior Years Taxes	8816	302,349		302,349
Education Revenues Augmentation Fund (ERAF)	8817	(128,580)		(128,580)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		6,793	6,793
Sales and Commissions	8840			0
Rentals and Leases	8850	21,716		21,716
Interest and Investment Income	8860	284,319	10,660	294,979
Student Fees and Charges	8870			
Community Services Classes	8872		41,966	41,966
Dormitory	8873			0
Enrollment	8874	2,218,172		2,218,172
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	65,823		65,823
Insurance	8878			0
Student Records	8879	14,226		14,226
Nonresident Tuition	8880	286,443		286,443
Parking Services and Public Transportation	8881		258,740	258,740
Other Student Fees and Charges	8885	31,261		31,261
Other Local Revenues	8890	880,329	(6,250)	874,079
<b>Total Local Revenues</b>	8800	7,693,541	311,909	8,005,450
<b>Total Revenues</b>		54,347,270	7,074,418	61,421,688

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 620

Name: ANTELOPE VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	0	0	0
<b>Total Revenues and Other Financing Sources</b>		54,347,270	7,074,418	61,421,688

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	195,085		2,454			197,539
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,097,182	142,300	50,677			2,290,159
Business and Management	0500	1,072,508	129,503	6,726			1,208,737
Communications	0600	468,663	3,908	81,486			554,057
Computer and Information Science	0700	796,177	49	84,643			880,869
Education	0800	2,599,938	327,300	288,797	8,235		3,224,270
Engineering and Related Industrial Technology	0900	1,849,129	254,895	380,736	16,365		2,501,125
Fine and Applied Arts	1000	2,489,821	99,355	96,371			2,685,547
Foreign language	1100	723,973		1,268			725,241
Health	1200	2,494,332	438,446	129,557	61,399		3,123,734
Consumer Education And Home Economics	1300	845,468	102,121	80,898	6,069		1,034,556
Law	1400						0
Humanities(Letters)	1500	3,899,501	220,695	10,394			4,130,590
Library Science	1600	11,435					11,435
Mathematics	1700	2,754,157	281,835	109,447			3,145,439
Military Studies	1800						0
Physical Sciences	1900	1,577,169	34,062	46,187			1,657,418
Psychology	2000	541,235	3,377				544,612
Public Affairs and Services	2100	845,502		6,526			852,028
Social Sciences	2200	1,897,260	220,398	14,096			2,131,754
Commercial Services	3000						0
Interdisciplinary Studies	4900	824,004	559,771	32,456	1,602		1,417,833
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		<b>27,982,539</b>	<b>2,818,015</b>	<b>1,422,719</b>	<b>93,670</b>		<b>32,316,943</b>
<b>Total Expenditures for GF Activities*</b>		<b>28,146,229</b>	<b>23,880,792</b>	<b>8,657,632</b>	<b>331,555</b>	<b>2,371,818</b>	<b>63,388,026</b>

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		490,466	70,498			560,964
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030		51,740	6,618			58,358
Other Instructional Administration & Governance	6090		28,890	96,174			125,064
<b>Total Instructional Admin. &amp; Governance</b>		0	571,096	173,290	0	0	744,386
Instructional Support Services	6100						
Learning Center	6110	148,956	269,921	29,526	10,844		459,247
Library	6120		825,083	28,491	103,928		957,502
Media	6130		473,721	21,682	3,629		499,032
Museums and Galleries	6140		83	1,344			1,427
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			287			287
<b>Total Instructional Support Services</b>		148,956	1,568,808	81,330	118,401	0	1,917,495
Admissions and Records	6200		877,019	25,649			902,668
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,740,160	79,408			1,819,568
Matriculation and Student Assessment	6320		346,378	800			347,178
Transfer Programs	6330		144,706	1,058			145,764
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		5,731				5,731
<b>Total Student Counseling and Guidance</b>		0	2,236,975	81,266	0	0	2,318,241

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420	640	633,483	142,109			776,232
Extended Opportunity Programs and Services (EOPS)	6430		819,241	12,067			831,308
Health Services	6440			61,625			61,625
Student Personnel Administration	6450		525,669	41,534			567,203
Financial Aid Administration	6460		976,673	179,223			1,155,896
Job Placement Services	6470		364,565	5,081			369,646
Veterans Services	6480		84,595	92			84,687
Miscellaneous Student Services	6490		189,383	136,059		112,591	438,033
<b>Total Other Student Services</b>		640	3,593,609	577,790	0	112,591	4,284,630
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,395,320	1,446,851			2,842,171
Custodial Services	6530		1,229,967	118,518			1,348,485
Grounds Maintenance and Repairs	6550		642,236	43,649			685,885
Utilities	6570			9,729			9,729
Other Operations and Maintenance of Plant	6590		44,456	617,079	43,026		704,561
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,311,979	2,235,826	43,026	0	5,590,831
Planning, Policymaking and Coordinations	6600	14,094	1,656,765	1,442,133			3,112,992

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		667,089	60,664			727,753
Fiscal Operations	6720		969,704	348,768			1,318,472
Human Resources Management	6730		1,194,267	57,354			1,251,621
Noninstruct Staff Retirees' Benefits & Retirement *	6740		535,280				535,280
Staff Development	6750		21,578	71,098			92,676
Staff Diversity	6760			6,015			6,015
Logistical Services	6770		417,789	243,644			661,433
Management Information Systems	6780		1,858,249	658,368			2,516,617
Other General Institutional Support Services	6790		481,996	241,398			723,394
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>0</b>	<b>6,145,952</b>	<b>1,687,309</b>	<b>0</b>	<b>0</b>	<b>7,833,261</b>
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		16,248	25,718			41,966
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
<b>Total Community Services</b>	<b>6800</b>	<b>0</b>	<b>16,248</b>	<b>25,718</b>	<b>0</b>	<b>0</b>	<b>41,966</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Expend by Non-Instructional Activity  
 S10 General Fund - Combined  
 (Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			1,480			1,480
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		79,769	795,519	48,438		923,726
Student and Co-Curricular Activities	6960		332,234	20,283			352,517
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	412,003	817,282	48,438	0	1,277,723
Auxiliary Operations	7000						
Contract Education	7010		672,323	37,669		2,960	712,952
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	672,323	37,669	0	2,960	712,952



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100			49,651	28,020		77,671
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,987,614	1,987,614
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	1,987,614	1,987,614
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					270,940	270,940
Student Aid	7320						0
Other Outgo	7390					(2,287)	(2,287)
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	268,653	268,653
<b>Sub-Total Non-Instructional Activites</b>		163,690	21,062,777	7,234,913	237,885	2,371,818	31,071,083
<b>Total Expenditures General Fund: activities *</b>		28,146,229	23,880,792	8,657,632	331,555	2,371,818	63,388,026

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

DISTRICT NAME: ANTELOPE VALLEY

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$53,326,211
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	11,413.00		
	2. 2011-2012 Second Period Actual FTES	10,530.00		
	3. 2011-2012 Population change factor (C2/C1)	0.9226		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$51,053,556
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)			\$51,053,556
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$51,053,556
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			45,984,329
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			42,782
C.	Local Property taxes			5,028,215
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.	2012-2013 Appropriations Subject to Limit			\$51,055,326

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
		<b>REVENUES:</b>					
Federal Revenues	8100	26,985	21,883	2,730,358	3,192,846	2,757,343	3,214,729
State Revenues	8600	46,626,744	43,138,169	4,032,151	5,083,158	50,658,895	48,221,327
Local Revenues	8800	7,693,541	8,763,483	311,909	586,200	8,005,450	9,349,683
<b>Total Revenues</b>		<b>54,347,270</b>	<b>51,923,535</b>	<b>7,074,418</b>	<b>8,862,204</b>	<b>61,421,688</b>	<b>60,785,739</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	25,740,659	24,421,851	1,293,747	1,657,341	27,034,406	26,079,192
Classified Salaries	2000	10,319,723	10,790,315	2,256,716	2,334,694	12,576,439	13,125,009
Employee Benefits	3000	11,357,778	11,101,563	1,058,398	1,194,022	12,416,176	12,295,585
Supplies and Materials	4000	843,495	832,927	1,014,638	1,076,895	1,858,133	1,909,822
Other Operating Expenses and Services	5000	5,171,669	5,492,372	1,627,830	1,501,394	6,799,499	6,993,766
Capital Outlay	6000	136,155	264,593	195,400	241,602	331,555	506,195
<b>Total Expenditures</b>		<b>53,569,479</b>	<b>52,903,621</b>	<b>7,446,729</b>	<b>8,005,948</b>	<b>61,016,208</b>	<b>60,909,569</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>777,791</b>	<b>(980,086)</b>	<b>(372,311)</b>	<b>856,256</b>	<b>405,480</b>	<b>(123,830)</b>
Other Financing Sources	8900					0	0
Other Outgo	7000	2,363,489	2,117,058	8,329	553,835	2,371,818	2,670,893
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(1,585,698)</b>	<b>(3,097,144)</b>	<b>(380,640)</b>	<b>302,421</b>	<b>(1,966,338)</b>	<b>(2,794,723)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	8,766,920	7,502,548	157,651	1,001,673	8,924,571	8,504,221
Prior Years Adjustments	9020	321,326		1,224,662		1,545,988	
Adjusted Beginning Balance	9030	9,088,246		1,382,313		10,470,559	
<b>Ending Fund Balance, June 30</b>		<b>7,502,548</b>	<b>4,405,404</b>	<b>1,001,673</b>	<b>1,304,094</b>	<b>8,504,221</b>	<b>5,709,498</b>

For Actual Year: 2011-2012

Budget Year: 2012-2013

**DEBT SERVICE FUNDS**

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	79,883					
Local Revenues	8800	6,333,056	7,037,713				
<b>Total Revenues</b>		6,412,939	7,037,713	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,257,246	1,384,772				
Debt Interest and Other Service Charges	7120	5,627,670	5,699,369				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	6,884,916	7,084,141	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(6,884,916)	(7,084,141)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(471,977)	(46,428)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,288,158	4,816,181		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,288,158		0		0	
<b>Ending Fund Balance, June 30</b>		4,816,181	4,769,753	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					136,303	105,000
Local Revenues	8800					323,148	335,243
<b>Total Income</b>		0	0	0	0	459,451	440,243
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					509,489	451,493
Employee Benefits	3000					204,268	189,013
Supplies and Materials	4000					13,381	14,000
Other Operating Expenses and Services	5000					856	1,500
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	727,994	656,006
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(268,543)	(215,763)
<b>Other Financing Sources</b>	8900					270,940	210,678
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	2,397	(5,085)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	(2,397)	5,085
Prior Years Adjustments	9020					5,085	
Adjusted Beginning Balance	9030	0		0		2,688	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	5,085	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 2

620 ANTELOPE VALLEY

For Actual Year: 2011-2012

Budget Year: 2012-2013

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600			10,624,413	11,308,201
Local Revenues	8800	1,821,845	825,000	672,509	81,528
<b>Total Income</b>		1,821,845	825,000	11,296,922	11,389,729
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			14,399	105,000
Employee Benefits	3000			4,688	42,000
Supplies and Materials	4000	32,621	25,000	1,091,602	74,745
Other Operating Expenses and Services	5000	670,897	1,601,460	18,766,663	14,233,201
Capital Outlay	6000	557,215		8,090,443	10,200,419
<b>Total Expenditures</b>		1,260,733	1,626,460	27,967,795	24,655,365
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		561,112	(801,460)	(16,670,873)	(13,265,636)
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		561,112	(801,460)	(16,670,873)	(13,265,636)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	32,807,694	2,719,602	(783,548)	11,998,344
Prior Years Adjustments	9020	(30,649,204)		29,452,765	
Adjusted Beginning Balance	9030	2,158,490		28,669,217	
<b>Ending Fund Balance, June 30</b>		2,719,602	1,918,142	11,998,344	(1,267,292)

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	3,237,483	3,266,209	420,940	284,000		
Other Financing Sources	8900						
<b>Total Income</b>		3,237,483	3,266,209	420,940	284,000	0	0
<b>Cost of Sales</b>	5890	2,077,730	2,100,000	125,391	102,600		
<b>Gross Profit or Loss</b>		1,159,753	1,166,209	295,549	181,400	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	655,510	547,939	208,558	159,301		
Employee Benefits	3000	299,102	158,902	52,201	32,790		
Supplies and Materials	4000	30,724	27,000	10,517	10,000		
Other Operating Expenses and Services	5000	304,567	367,000	27,814	20,000		
Capital Outlay	6000			23,961			
<b>Total Expenditures</b>		1,289,903	1,100,841	323,051	222,091	0	0
<b>Net Profit or Loss</b>		(130,150)	65,368	(27,502)	(40,691)	0	0
<b>Other Outgo</b>	7000	789		6			
<b>Net Increase/(Decrease) in Fund Balance</b>		(130,939)	65,368	(27,508)	(40,691)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,564,397	1,433,458	(165,190)	(192,698)		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,564,397		(165,190)		0	
<b>Ending Fund Balance, June 30</b>		1,433,458	1,498,826	(192,698)	(233,389)	0	0



For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

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

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

620 ANTELOPE VALLEY

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	124,801	45,285	33,935	31,457		
<b>Total Income</b>		124,801	45,285	33,935	31,457	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	81,975	37,285	5,492			
Other Operating Expenses and Services	5000	7,417	8,000	41,855	50,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		89,392	45,285	47,347	50,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		35,409	0	(13,412)	(18,543)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	257					
<b>Net Increase/(Decrease) in Fund Balance</b>		35,152	0	(13,412)	(18,543)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	299,445	333,948	201,512	224,999		0
Prior Years Adjustments	9020	(649)		36,899			
Adjusted Beginning Balance	9030	298,796		238,411		0	
<b>Ending Fund Balance, June 30</b>		333,948	333,948	224,999	206,456	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

620 ANTELOPE VALLEY

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100	47,780,367	49,691,582				
State Revenues	8600	1,367,180	1,473,802				
Local Revenues	8800	428,600	166,200				
<b>Total Income</b>		<b>49,576,147</b>	<b>51,331,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>49,576,147</b>	<b>51,331,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	<b>49,259,194</b>	<b>51,632,813</b>				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>316,953</b>	<b>(301,229)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	76,343	393,896		0		0
Prior Years Adjustments	9020	600					
Adjusted Beginning Balance	9030	76,943		0		0	
<b>Ending Fund Balance, June 30</b>		<b>393,896</b>	<b>92,667</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

620 ANTELOPE VALLEY

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			387,569	
<b>Total Income</b>		0	0	387,569	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	387,569	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000			337,595	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	49,974	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	391,029	441,184
Prior Years Adjustments	9020			181	
Adjusted Beginning Balance	9030	0		391,210	
<b>Ending Fund Balance, June 30</b>		0	0	441,184	441,184

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	270,940

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					420,290	
Adjustments	9020					(139,311)	
Adjusted Beginning Balance	9030			0		280,979	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			1,377,360		337,907	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	8,773	8,773
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	80,008	80,008
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	88,781	88,781
Other Operating Expenses and Services	5000	1,377,360			1,377,360	39,000	1,416,360
Capital Outlay	6000						
Library Books	6300				0	37,870	37,870
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	37,870	37,870
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1,377,360	0	0	1,377,360	165,651	1,543,011
<b>Ending Balance</b>					0	453,235	453,235

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 620

Name: ANTELOPE VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					453,235	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			453,235	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,160,289			228,091	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	250,000	250,000
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	250,000	250,000
Other Operating Expenses and Services	5000	1,160,289				164,695	1,324,984
Capital Outlay	6000						
Library Books	6300				0	20,000	20,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	20,000	20,000
Other Outgo	7000				0		0
<b>Total Expenditures</b>		1,160,289	0	0	1,160,289	434,695	1,594,984
<b>Ending Balance</b>					0	246,631	