

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: HARTNELL

District Code: 450

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: David Techaira

Electronic Certification Date: Friday, October 20, 2023

Contact: Techaira David Controller
(831) 755-6835 Ext: dtechair@hartnell.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	11,346,330	11,346,330		11,346,330
Other	1300	5,711,781	5,747,467		5,747,467
Total Instructional Salaries		17,058,111	17,093,797	0	17,093,797
Non-Instructional Salaries					
Contract or Regular	1200		3,266,699	481,595	3,748,294
Other	1400		639,173	138,247	777,420
Total Non-Instructional Salaries		0	3,905,872	619,842	4,525,714
Total Academic Salaries		17,058,111	20,999,669	619,842	21,619,511
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		9,169,631	1,314,043	10,483,674
Other	2300		771,872	536,919	1,308,791
Total Non-Instructional Salaries		0	9,941,503	1,850,962	11,792,465
Instructional Aides					
Regular Status	2200	637,566	637,566		637,566
Other	2400	43,714	43,714		43,714
Total Instructional Aides		681,280	681,280	0	681,280
Total Classified Salaries		681,280	10,622,783	1,850,962	12,473,745
Employee Benefits	3000	8,177,808	16,234,248	1,127,044	17,361,292
Supplies and Materials	4000		758,716	285,372	1,044,088
Other Operating Expenses	5000	281,616	7,340,720	974,032	8,314,752
Equipment Replacement	6420		170,293	20,697	190,990
Total Expenditures Prior to Exclusions		26,198,815	56,126,429	4,877,949	61,004,378

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	108,183			0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		240,624		240,624
Objects to Exclude	Object Code				
Rents and Leases	5060		11,229		11,229
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,681,961		1,681,961

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

		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		52,724		52,724
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420		117,569		117,569
Total Equipment		0	117,569	0	117,569
Total Capital Outlay		0	170,293	0	170,293
Other Outgo	7000		1,907,938		1,907,938
Total Exclusions		108,183	4,012,045	0	4,012,045
Total for ECS 84362, 50% Law		26,090,632	52,114,384	4,877,949	56,992,333
Percent of CEE (Instructional Salary Cost / Total CEE)		50.06%	100.00%		
50% of Current Expense of Education			26,057,192		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		26,090,632	52,114,384	4,877,949	56,992,333
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		26,198,815	56,126,429	4,877,949	61,004,378
Capital Expenditures	6000		170,293	20,697	190,990
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		26,198,815	56,296,722	4,898,646	61,195,368

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

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	490,882	2,771,862	3,262,744
In County Treasury	9112	23,831,215	16,169,937	40,001,152
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	4,500		4,500
Investments (at cost)	9120			0
Accounts Receivable	9130	7,168,612	3,235,479	10,404,091
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	120,929	181,412	302,341
TOTAL ASSETS		31,616,138	22,358,690	53,974,828
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,188,019	1,429,467	8,617,486
Accrued Salaries and Wages Payable	9520	1,065,470		1,065,470
Compensated Absences Payable Current	9530	1,005,653		1,005,653
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,279,309	19,909,427	26,188,736
TOTAL LIABILITIES		15,538,451	21,338,894	36,877,345

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

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		1,019,796	1,019,796
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	1,019,796	1,019,796
Uncommitted Fund Balance	9790	16,077,687		16,077,687
TOTAL FUND EQUITY		16,077,687	1,019,796	17,097,483
TOTAL LIABILITIES AND FUND EQUITY		31,616,138	22,358,690	53,974,828

- 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, 2023

District ID: 450

Name: HARTNELL

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	10,411,928		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		10,411,928	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, 2023

District ID: 450

Name: HARTNELL

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 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	10,411,928		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		10,411,928	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		10,411,928	0	0
TOTAL LIABILITIES AND FUND EQUITY		10,411,928	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, 2023

District ID: 450

Name: HARTNELL

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	93,239		33,651			
In County Treasury	9112	550,759		284,773			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	28,398		80,981			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		672,396	0	399,405	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			22,821			
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	22,821	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, 2023

District ID: 450

Name: HARTNELL

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	672,396	0	376,584	0	0	0
TOTAL FUND EQUITY		672,396	0	376,584	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		672,396	0	399,405	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,162,895		52,493,942
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	64,392		219,066
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		18,227,287	0	52,713,008
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	221,823		132,258
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	3,126,346		
TOTAL LIABILITIES		3,348,169	0	132,258

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond 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	14,879,118		52,580,750
TOTAL FUND EQUITY		14,879,118	0	52,580,750
TOTAL LIABILITIES AND FUND EQUITY		18,227,287	0	52,713,008

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

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		54,515		18,287
In County Treasury	9112		789,448		263,950
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		1,000		
Investments (at cost)	9120				
Accounts Receivable	9130		2,167		6,853
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		21,847		9,292
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		209,166		
Accumulated Depreciation Equipment	9351		199,487		
Work in Progress	9360				
Total Fixed Assets		0	9,679	0	0
TOTAL ASSETS		0	878,656	0	298,382

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		11,645		2,279
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	11,645	0	2,279
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	0	11,645	0	2,279

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

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				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850		845,164		296,103
Investment in General Fixed Assets	9890		21,847		
TOTAL FUND EQUITY		0	867,011	0	296,103
TOTAL LIABILITIES AND FUND EQUITY		0	878,656	0	298,382

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

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	15,394	
In County Treasury	9112	353,750	
Cash With Fiscal Agents	9113		10,175,144
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	13,290	
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		382,434	10,175,144

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

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, 2023

District ID: 450

Name: HARTNELL

Description	CA	61	69
	(Object)	Self-Insurance Fund	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	382,434	10,175,144
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		382,434	10,175,144
TOTAL LIABILITIES AND FUND EQUITY		382,434	10,175,144

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

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	6,915							72,843
In County Treasury	9112	266,160	73,341		4,077,845	303,443			51,729
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								1,200
Investments (at cost)	9120								
Accounts Receivable	9130	942	261		81,540	1,179			221
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		274,017	73,602	0	4,159,385	304,622	0	0	125,993

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

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	2,249	16,644			5,178			3,383
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				4,159,385				
Total Current Liabilities and Deferred Revenue		2,249	16,644	0	4,159,385	5,178	0	0	3,383
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	2,249	16,644	0	4,159,385	5,178	0	0	3,383

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 450

Name: HARTNELL

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	62,555	56,958						77,970
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		62,555	56,958	0	0	0	0	0	77,970
Uncommitted(Unrestricted) Fund Balance	9790	209,213				299,444			44,640
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		271,768	56,958	0	0	299,444	0	0	122,610
TOTAL LIABILITIES AND FUND EQUITY		274,017	73,602	0	4,159,385	304,622	0	0	125,993

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 450

Name: HARTNELL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	1,922		1,922
Higher Education Act	8120		4,178,449	4,178,449
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		41,532	41,532
Student Financial Aid	8150			0
Veterans Education	8160	816		816
Vocational and Technical Education Act (VATEA)	8170		489,240	489,240
Other Federal Revenues	8190	13,760	6,242,670	6,256,430
Total Federal Revenues	8100	16,498	10,951,891	10,968,389
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	103,448		103,448
State General Apportionment	8612	23,610,846		23,610,846
Other General Apportionment	8613	1,475,058		1,475,058
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		850,588	850,588
Disabled Students Programs and Services(DSPS)	8623		710,047	710,047
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		246,888	246,888
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,812,790	9,812,790

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 450

Name: HARTNELL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	3,649,739		3,649,739
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	101,331		101,331
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,681,961	855,995	2,537,956
State Mandated Costs	8685	240,772		240,772
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,682,626	1,639,423	3,322,049
Total State Revenues	8600	32,545,781	14,115,731	46,661,512

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 450

Name: HARTNELL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	27,257,141		27,257,141
Tax Allocation, Supplemental Roll	8812	783,122		783,122
Tax Allocation, Unsecured Roll	8813	1,157,625		1,157,625
Prior Years Taxes	8816	295,981		295,981
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	192,791		192,791
Redevelopment Agency Funds - Residual	8819	1,199,029		1,199,029
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		9,563	9,563
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850			0
Interest and Investment Income	8860	764,312		764,312
Student Fees and Charges	8870			
Community Services Classes	8872	12,769		12,769
Dormitory	8873			0
Enrollment	8874	2,128,477		2,128,477
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	42,628		42,628
Nonresident Tuition	8880	612,274		612,274
Parking Services and Public Transportation	8881		13,473	13,473
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	197,324	786,994	984,318
Total Local Revenues	8800	34,643,473	810,030	35,453,503
Total Revenues		67,205,752	25,877,652	93,083,404

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 450

Name: HARTNELL

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	101,056	3,647,247	3,748,303
Total Other Financing Sources	8900	101,056	3,647,247	3,748,303
Total Revenues and Other Financing Sources		67,306,808	29,524,899	96,831,707

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

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	559,068	93,940	51,781			704,789
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,574,439	4,004	46,719			1,625,162
Business and Management	0500	922,699	1,286	4,851			928,836
Media and Communications	0600						0
Information Technology	0700	693,003	139,483	(15,416)			817,070
Education	0800	2,018,605	294,526	17,822			2,330,953
Engineering and Industrial Technologies	0900	1,553,480	5,052	383,355	215,974		2,157,861
Fine and Applied Arts	1000	1,412,744	14,601	10,003			1,437,348
Foreign language	1100	568,419		122			568,541
Health	1200	2,430,038	210,806	231,956	17,586		2,890,386
Family and Consumer Sciences	1300	581,811	14,609				596,420
Law	1400			5,000			5,000
Humanities(Letters)	1500	2,849,566		4,137			2,853,703
Library Science	1600	204,026	1,627	3,566			209,219
Mathematics	1700	2,503,360		924			2,504,284
Military Studies	1800						0
Physical Sciences	1900	1,516,516	16,266	25,300			1,558,082
Psychology	2000	703,618					703,618
Public and Protective Services	2100	700,002	2,943	39,174			742,119
Social Sciences	2200	1,801,223					1,801,223
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,520,672	1,764,842	810,213	2,297,165		9,392,892
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	108,183					108,183
Sub-Total Instructional Activites		27,221,472	2,563,985	1,619,507	2,530,725		33,935,689
Total Expenditures for GF Activities*		27,221,472	37,146,478	13,154,946	2,900,279	15,099,907	95,523,082

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

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		4,654,545	728,202	(1,832)		5,380,915
Course and Curriculum Development	6020		82,925	10,383			93,308
Academic / Faculty Senate	6030		169,692	16,585			186,277
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	4,907,162	755,170	(1,832)	0	5,660,500
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		703,922	5,318	43,147		752,387
Media	6130		219,409	4,338	2,436		226,183
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		407,907	26,656			434,563
Total Instructional Support Services		0	1,331,238	36,312	45,583	0	1,413,133
Admissions and Records	6200		935,411	24,600			960,011
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,110,326	67,562			2,177,888
Matriculation and Student Assessment	6320		2,836,512	63,050	1,853		2,901,415
Transfer Programs	6330						0
Career Guidance	6340		244,405	408			244,813
Other Student Counseling and Guidance	6390		195,808	16,974	4,695		217,477
Total Student Counseling and Guidance		0	5,387,051	147,994	6,548	0	5,541,593

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

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		295,089	7,119			302,208
Disabled Student Programs and Services (DSPS)	6420		602,137	73,541	18,572		694,250
Extended Opportunity Programs and Services (EOPS)	6430		1,251,494	62,442			1,313,936
Health Services	6440			40,459			40,459
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,349,706	41,716			1,391,422
Job Placement Services	6470		306,033	21,114			327,147
Veterans Services	6480		92,752	75,042			167,794
Miscellaneous Student Services	6490		2,146,784	649,000	37,800		2,833,584
Total Other Student Services		0	6,043,995	970,433	56,372	0	7,070,800
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		905,005	44,442			949,447
Custodial Services	6530		1,756,824	75,741			1,832,565
Grounds Maintenance and Repairs	6550		239,424	13,747			253,171
Utilities	6570			1,796,639			1,796,639
Other Operations and Maintenance of Plant	6590		240,020	745,762	124,710		1,110,492
Total Operation and Maintenance of Plant	6500	0	3,141,273	2,676,331	124,710	0	5,942,314
Planning, Policymaking and Coordinations	6600		1,434,991	222,256			1,657,247

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

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						0
Fiscal Operations	6720		2,113,730	1,352,338			3,466,068
Human Resources Management	6730		1,027,012	116,086			1,143,098
Noninstruct Staff Retirees' Benefits & Retirement *	6740		240,624				240,624
Staff Development	6750			32,579			32,579
Staff Diversity	6760		391	16,661			17,052
Logistical Services	6770		289,535	795,496			1,085,031
Management Information Systems	6780		2,560,966	1,845,985			4,406,951
Other General Institutional Support Services	6790		1,202,407	777,378	102,836		2,082,621
Total General Institutional Support Services	6700	0	7,434,665	4,936,523	102,836	0	12,474,024
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		737,682	70,927			808,609
Community Use of Facilities	6830		210,905	29,417			240,322
Economic Development	6840		891,262	40,918			932,180
Other Community Services & Economic Development	6890		1,225,987	632,420			1,858,407
Total Community Services	6800	0	3,065,836	773,682	0	0	3,839,518

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

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						0
Child Development Centers	6920			32,423	14,640		47,063
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			457,579			457,579
Student and Co-Curricular Activities	6960		900,871	502,136	20,697		1,423,704
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	900,871	992,138	35,337	0	1,928,346
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

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						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,236,065	5,236,065
Student Aid	7320					5,169	5,169
Other Outgo	7390					9,858,673	9,858,673
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,099,907	15,099,907
Sub-Total Non-Instructional Activites			34,582,493	11,535,439	369,554	15,099,907	61,587,393
Total Expenditures General Fund: activities *		27,221,472	37,146,478	13,154,946	2,900,279	15,099,907	95,523,082

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: HARTNELL

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$61,119,265
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	6,563.96		
	2. 2022-2023 Second Period Actual FTES	7,406.56		
	3. 2022-2023 Population change factor (C2/C1)	1.1284		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$72,029,112
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)			\$72,029,112
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$72,029,112
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			33,583,626
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			101,331
C.	Local Property taxes			31,222,886
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			78,884
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			288,008
H.	2023-2024 Appropriations Subject to Limit			\$64,698,719

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	16,498	15,800	10,951,891	6,692,883	10,968,389	6,708,683
State Revenues	8600	32,545,781	36,719,857	14,115,731	28,587,414	46,661,512	65,307,271
Local Revenues	8800	34,643,473	34,424,972	810,030	1,441,131	35,453,503	35,866,103
Total Revenues		67,205,752	71,160,629	25,877,652	36,721,428	93,083,404	107,882,057
EXPENDITURES:							
Academic Salaries	1000	21,619,511	22,320,444	3,390,665	3,160,748	25,010,176	25,481,192
Classified Salaries	2000	12,473,748	14,231,191	5,288,218	4,498,785	17,761,966	18,729,976
Employee Benefits	3000	17,361,289	20,114,295	4,234,519	2,402,735	21,595,808	22,517,030
Supplies and Materials	4000	1,044,087	1,237,097	1,385,512	1,234,044	2,429,599	2,471,141
Other Operating Expenses and Services	5000	8,324,860	13,625,940	2,400,487	24,149,494	10,725,347	37,775,434
Capital Outlay	6000	190,990	120,555	2,709,289	206,218	2,900,279	326,773
Total Expenditures		61,014,485	71,649,522	19,408,690	35,652,024	80,423,175	107,301,546
Excess /(Deficiency) of Revenues over Expenditures		6,191,267	(488,893)	6,468,962	1,069,404	12,660,229	580,511
Other Financing Sources	8900	101,056	100,000	3,647,247	0	3,748,303	100,000
Other Outgo	7000	5,292,322	(388,893)	9,807,585	1,069,404	15,099,907	680,511
Net Increase/(Decrease) in Fund Balance		1,000,001	0	308,624	0	1,308,625	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,077,686	16,077,687	711,172	1,019,796	15,788,858	17,097,483
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	15,077,686		711,172		15,788,858	
Ending Fund Balance, June 30		16,077,687	16,077,687	1,019,796	1,019,796	17,097,483	17,097,483

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

450 HARTNELL

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	15,491,643					
Local Revenues	8800						
Total Revenues		15,491,643	0	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	8,675,000					
Debt Interest and Other Service Charges	7120	7,331,335					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,006,335	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,006,335)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(514,692)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,910,527	10,411,928		0	0	0
Prior Years Adjustments	9020	16,093					
Adjusted Beginning Balance	9030	10,926,620		0		0	
Ending Fund Balance, June 30		10,411,928	10,411,928	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

450 HARTNELL

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					801,314	611,300
Local Revenues	8800	152,636	98,670			5,396	
Total Income		152,636	98,670	0	0	806,710	611,300
Expenditures							
Academic Salaries	1000					96,954	89,706
Classified Salaries	2000					357,719	331,851
Employee Benefits	3000					162,167	157,660
Supplies and Materials	4000					18,376	24,330
Other Operating Expenses and Services	5000	2,000				6,398	7,753
Capital Outlay	6000						
Total Expenditures		2,000	0	0	0	641,614	611,300
Excess /(Deficiency) of Revenues over Expenditures		150,636	98,670	0	0	165,096	0
Other Financing Sources	8900						
Other Outgo	7000	112,326					
Net Increase/(Decrease) in Fund Balance		38,310	98,670	0	0	165,096	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	634,086	672,396		0	211,488	376,584
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	634,086		0		211,488	
Ending Fund Balance, June 30		672,396	771,066	0	0	376,584	376,584

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

450 HARTNELL

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

450 HARTNELL

For Actual Year: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	2,151,040	796,070				
Local Revenues	8800	1,017,169	898,389			1,022,754	929,233
Total Income		3,168,209	1,694,459	0	0	1,022,754	929,233
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					284,292	281,292
Employee Benefits	3000					189,278	189,419
Supplies and Materials	4000					638	2,000
Other Operating Expenses and Services	5000	594,943	484,330			7,233	25,000
Capital Outlay	6000	4,394,829	5,576,670			6,857,247	47,474,061
Total Expenditures		4,989,772	6,061,000	0	0	7,338,688	47,971,772
Excess /(Deficiency) of Revenues over Expenditures		(1,821,563)	(4,366,541)	0	0	(6,315,934)	(47,042,539)
Other Financing Sources	8900	5,773,968					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,952,405	(4,366,541)	0	0	(6,315,934)	(47,042,539)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,926,713	14,879,118	0	0	58,896,684	52,580,750
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	10,926,713		0		58,896,684	
Ending Fund Balance, June 30		14,879,118	10,512,577	0	0	52,580,750	5,538,211

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

450 HARTNELL

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			599,636	550,500		
Other Financing Sources	8900			169,271			
Total Income		0	0	768,907	550,500	0	0
Cost of Sales	5890			274,648			
Gross Profit or Loss		0	0	494,259	550,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			279,981	305,429		
Employee Benefits	3000			210,421	207,677		
Supplies and Materials	4000			75,894	323,000		
Other Operating Expenses and Services	5000			32,993	127,588		
Capital Outlay	6000						
Total Expenditures		0	0	599,289	963,694	0	0
Net Profit or Loss		0	0	(105,030)	(413,194)	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(105,030)	(413,194)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	972,040	867,010		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		972,040		0	
Ending Fund Balance, June 30		0	0	867,010	453,816	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

450 HARTNELL

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	570,477	448,740				
Other Financing Sources	8900						
Total Income		570,477	448,740				
Cost of Sales	5890						
Gross Profit or Loss		570,477	448,740				
Expenditures							
Academic Salaries	1000	3,862					
Classified Salaries	2000	244,132	215,865				
Employee Benefits	3000	75,650	74,614				
Supplies and Materials	4000	238,399	237,500				
Other Operating Expenses and Services	5000	53,285	48,206				
Capital Outlay	6000						
Total Expenditures		615,328	576,185				
Net Profit or Loss		(44,851)	(127,445)				
Other Outgo	7000	1,185					
Net Increase/(Decrease) in Fund Balance		(46,036)	(127,445)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	342,139	296,103				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	342,139					
Ending Fund Balance, June 30		296,103	168,658				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

450 HARTNELL

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	5,250	2,331	661,874			
Other Financing Sources	8900						
Total Income		5,250	2,331	661,874	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	47,550	40,000				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	11,868	19,000	13,721	17,200		
Capital Outlay	6000						
Total Expenditures		59,418	59,000	13,721	17,200		
Net Profit or Loss		(54,168)	(56,669)	648,153	(17,200)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(54,168)	(56,669)	648,153	(17,200)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	436,602	382,434	9,526,991	10,175,144		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	436,602		9,526,991			
Ending Fund Balance, June 30		382,434	325,765	10,175,144	10,157,944		

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	92,360	91,009	36,055	35,794		
Total Income		92,360	91,009	36,055	35,794	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	31,484	41,595				
Employee Benefits	3000	13,810	17,065				
Supplies and Materials	4000	1,416	1,670				
Other Operating Expenses and Services	5000	35,181	36,900	16,645			
Capital Outlay	6000						
Total Expenditures		81,891	97,230	16,645	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		10,469	(6,221)	19,410	35,794	0	0
Other Financing Sources	8900	12,326	3,817				
Other Outgo	7000	29,316	19,000	4,091			
Net Increase/(Decrease) in Fund Balance		(6,521)	(21,404)	15,319	35,794	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	278,289	271,768	41,639	56,958		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	278,289		41,639		0	
Ending Fund Balance, June 30		271,768	250,364	56,958	92,752	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	11,982,490	12,237,308				
State Revenues	8600	4,740,886	5,114,808				
Local Revenues	8800			56,719	55,480		
Total Income		16,723,376	17,352,116	56,719	55,480	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			76,682	90,500		
Capital Outlay	6000						
Total Expenditures		0	0	76,682	90,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		16,723,376	17,352,116	(19,963)	(35,020)	0	0
Other Financing Sources	8900						
Other Outgo	7000	16,723,376	17,352,116				
Net Increase/(Decrease) in Fund Balance		0	0	(19,963)	(35,020)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	319,407	299,444		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		319,407		0	
Ending Fund Balance, June 30		0	0	299,444	264,424	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

450 HARTNELL

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			46,691	31,916
Total Income		0	0	46,691	31,916
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			7,150	14,316
Employee Benefits	3000			612	1,434
Supplies and Materials	4000			7,959	7,000
Other Operating Expenses and Services	5000			22,985	30,134
Capital Outlay	6000				
Total Expenditures		0	0	38,706	52,884
Excess /(Deficiency) of Revenues over Expenditures		0	0	7,985	(20,968)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	7,985	(20,968)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	114,625	122,610
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		114,625	
Ending Fund Balance, June 30		0	0	122,610	101,642

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 450

Name: HARTNELL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,773,968
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,056
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	169,271
11	UNRESTRICTED SUBFUND	31	BOOKSTORE FUND	100,000
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	12,326

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			684,662		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			684,662		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		1,681,961			855,995		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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			0
Instructional Supplies & Materials	4300				0	423,193		423,193
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	423,193		423,193
Other Operating Expenses and Services	5000		1,681,961		1,681,961	43,085		1,725,046
Capital Outlay								
Library Books	6300				0	81,092		81,092
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	81,092		81,092
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,681,961	0	1,681,961	547,370		2,229,331
Ending Balance					0	993,287		993,287

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			993,287		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			993,287		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,378,122			560,592		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
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				0	550,000		550,000
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	550,000		550,000
Other Operating Expenses and Services	5000		1,378,122		1,378,122	73,000		1,451,122
Capital Outlay	6000							
Library Books	6300				0	80,000		80,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	80,000		80,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,378,122	0	1,378,122	703,000		2,081,122
Ending Balance					0	850,879		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 450

Name: HARTNELL

EPA Revenue	3,649,739
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	3,649,739	0	0	3,649,739
TOTAL		3,649,739	0	0	3,649,739

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 450

Name: HARTNELL

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	6,145,588	4,232,566	10,378,154	N/A	N/A
2023-2024	6,329,956	4,584,651	10,914,607	536,453	5.17%
2024-2025	6,519,855	4,902,724	11,422,579	507,972	4.65%
2025-2026	6,715,450	5,159,188	11,874,638	452,059	3.96%
2026-2027	6,916,914	5,389,072	12,305,986	431,348	3.63%
2027-2028	7,124,421	5,802,172	12,926,593	620,607	5.04%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The district has been paying the monthly contribution to STRS and PERS. The district has additional funds on deposit with PARS in the amount of \$2.5 million as of 6/30/23. The asset is held in trust for the exclusive purpose of funding the employer's pension obligation.
Does the district have an irrevocable trust?
Yes