HARTNELL COMMUNITY COLLEGE DISTRICT
GENERAL FUND-UNRESTRICTED AND RESTRICTED (11 & 12)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

Cash in County Treasury $ 13,987,732
Cash in Local Agency Investment Fund 784
Cash in Bank - Flexible Benefit 78,479
Cash in Bank - Student Financial Aid 1,709
Cash in Bank - General Fund Clearing 107,518
Cash in Bank - Credit Card Clearing 158,944
Cash in Bank - Revolving Account 43,211
Cash in Bank - KC General Clearing 139,583
Cash in Bank - KC Credit Card 28,773
Prepaid Expenses 188,906
Accounts Receivable 1,196,126
Student Receivable 1,946,165
Allowance for Doubtful Accounts (1,202,264)
Due From Other Funds 497,699
Total Assets $ 17,173,365

LIABILITIES & FUND BALANCE:

LIABILITIES:

Accounts Payable $ 807,890
Sales/Use Tax Payable 8,503
Payroll Payable 868,527
Deferred Income 638,769
Due To Other Funds 302,431
Total Liabilities 2,626,120

FUND BALANCE:

Unrestricted 14,121,364
Restricted 425,881
Total Fund Balance $ 14,547,245

Total Liabilities & Fund Balance $ 17,173,365

Page 1
HARTNELL COMMUNITY COLLEGE DISTRICT
GENERAL FUND - UNRESTRICTED AND RESTRICTED (11 & 12)
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN THE FUND BALANCE
JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal</td>
<td>$ 7,918,553</td>
<td>$ 3,693,298</td>
<td>$ 4,225,255</td>
<td>47%</td>
</tr>
<tr>
<td>State</td>
<td>19,552,041</td>
<td>13,936,214</td>
<td>5,615,827</td>
<td>71%</td>
</tr>
<tr>
<td>Local</td>
<td>21,992,935</td>
<td>23,829,897</td>
<td>(1,836,962)</td>
<td>108%</td>
</tr>
<tr>
<td>Total</td>
<td>49,463,529</td>
<td>41,459,409</td>
<td>8,004,120</td>
<td>84%</td>
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<tr>
<td>EXPENDITURES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Academic Salaries</td>
<td>15,888,158</td>
<td>12,881,187</td>
<td>3,006,971</td>
<td>81%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>10,639,540</td>
<td>8,618,481</td>
<td>2,021,059</td>
<td>81%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>9,535,191</td>
<td>7,402,477</td>
<td>2,132,714</td>
<td>78%</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>1,240,868</td>
<td>611,439</td>
<td>629,429</td>
<td>49%</td>
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<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>8,691,065</td>
<td>5,060,519</td>
<td>3,630,546</td>
<td>58%</td>
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<tr>
<td>Capital Outlay</td>
<td>1,557,273</td>
<td>635,238</td>
<td>922,035</td>
<td>41%</td>
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<tr>
<td>Total</td>
<td>47,552,095</td>
<td>35,209,341</td>
<td>12,342,754</td>
<td>74%</td>
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<tr>
<td>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</td>
<td>1,911,434</td>
<td>6,250,068</td>
<td>(4,338,634)</td>
<td>327%</td>
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<tr>
<td>OTHER FINANCING SOURCES (OTHER OUTGO):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>(515,207)</td>
<td>(796,495)</td>
<td>281,288</td>
<td>155%</td>
</tr>
<tr>
<td>Student Financial Aid</td>
<td>(1,396,227)</td>
<td>(611,702)</td>
<td>(784,525)</td>
<td>44%</td>
</tr>
<tr>
<td>Total</td>
<td>(1,911,434)</td>
<td>(1,408,197)</td>
<td>(503,237)</td>
<td>74%</td>
</tr>
<tr>
<td>NET INCREASE (DECREASE) IN FUND BALANCE</td>
<td>-</td>
<td>4,841,871</td>
<td>(4,841,871)</td>
<td></td>
</tr>
<tr>
<td>BEGINNING BALANCE - JULY 1</td>
<td>9,705,374</td>
<td>9,705,374</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>ENDING BALANCE</td>
<td>$ 9,705,374</td>
<td>$ 14,547,245</td>
<td>$ (4,841,871)</td>
<td>150%</td>
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<tr>
<td></td>
<td>BUDGET</td>
<td>ACTUAL</td>
<td>BALANCE</td>
<td>ACTUAL PERCENT TO BUDGET</td>
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<tr>
<td>----------------------</td>
<td>--------</td>
<td>--------</td>
<td>---------</td>
<td>--------------------------</td>
</tr>
<tr>
<td><strong>REVENUE:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal</td>
<td>$24,000</td>
<td>$16,220</td>
<td>$7,780</td>
<td>68%</td>
</tr>
<tr>
<td>State</td>
<td>15,284,167</td>
<td>10,679,076</td>
<td>4,605,091</td>
<td>70%</td>
</tr>
<tr>
<td>Local</td>
<td>20,798,500</td>
<td>23,166,576</td>
<td>(2,370,076)</td>
<td>111%</td>
</tr>
<tr>
<td>Total</td>
<td>36,106,667</td>
<td>33,863,872</td>
<td>2,242,795</td>
<td>94%</td>
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<tr>
<td><strong>EXPENDITURES:</strong></td>
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<tr>
<td>Academic Salaries</td>
<td>13,490,214</td>
<td>11,458,285</td>
<td>2,031,929</td>
<td>85%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>7,777,222</td>
<td>6,404,301</td>
<td>1,372,921</td>
<td>82%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>8,202,321</td>
<td>6,477,567</td>
<td>1,724,754</td>
<td>79%</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>657,127</td>
<td>405,913</td>
<td>231,214</td>
<td>64%</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>5,449,307</td>
<td>3,821,590</td>
<td>1,627,717</td>
<td>70%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>199,075</td>
<td>107,816</td>
<td>91,259</td>
<td>54%</td>
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<tr>
<td>Total</td>
<td>35,755,268</td>
<td>28,875,472</td>
<td>7,079,794</td>
<td>80%</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</strong></td>
<td>351,401</td>
<td>5,188,400</td>
<td>(4,836,999)</td>
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</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (OTHER OUTGO):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers In</td>
<td>(480,000)</td>
<td>(177,590)</td>
<td>(302,410)</td>
<td>37%</td>
</tr>
<tr>
<td>Interfund Transfers Out</td>
<td>831,401</td>
<td>800,000</td>
<td>31,401</td>
<td>96%</td>
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<tr>
<td>Total</td>
<td>351,401</td>
<td>622,410</td>
<td>(271,009)</td>
<td>177%</td>
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<tr>
<td><strong>NET INCREASE (DECREASE) IN FUND BALANCE</strong></td>
<td>-</td>
<td>4,655,990</td>
<td>(5,108,008)</td>
<td></td>
</tr>
<tr>
<td><strong>BEGINNING BALANCE - JULY 1</strong></td>
<td>9,555,374</td>
<td>9,555,374</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td>$9,555,374</td>
<td>$14,121,364</td>
<td>$(5,108,008)</td>
<td>148%</td>
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<tr>
<td></td>
<td>Budget</td>
<td>Actual</td>
<td>Balance</td>
<td>Actual Percent to Budget</td>
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<tr>
<td>---------------------------</td>
<td>---------</td>
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<td>----------</td>
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</tr>
<tr>
<td>REVENUE:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal</td>
<td>$ 7,894,553</td>
<td>$ 3,677,078</td>
<td>$ 4,217,475</td>
<td>47%</td>
</tr>
<tr>
<td>State</td>
<td>4,267,874</td>
<td>3,257,138</td>
<td>1,010,736</td>
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<tr>
<td>Local</td>
<td>1,194,435</td>
<td>661,321</td>
<td>533,114</td>
<td>55%</td>
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<tr>
<td>Total</td>
<td>13,356,862</td>
<td>7,595,537</td>
<td>5,761,325</td>
<td>57%</td>
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<tr>
<td>EXPENDITURES:</td>
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<tr>
<td>Academic Salaries</td>
<td>2,397,944</td>
<td>1,422,902</td>
<td>975,042</td>
<td>50%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>2,862,318</td>
<td>2,214,180</td>
<td>648,138</td>
<td>77%</td>
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<tr>
<td>Employee Benefits</td>
<td>1,332,870</td>
<td>924,910</td>
<td>407,960</td>
<td>60%</td>
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<tr>
<td>Supplies &amp; Materials</td>
<td>603,741</td>
<td>205,526</td>
<td>398,215</td>
<td>34%</td>
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<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>3,241,758</td>
<td>1,238,929</td>
<td>2,002,829</td>
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<tr>
<td>Capital Outlay</td>
<td>1,358,198</td>
<td>527,422</td>
<td>830,776</td>
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<tr>
<td>Total</td>
<td>11,796,829</td>
<td>6,533,869</td>
<td>5,262,960</td>
<td>55%</td>
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<tr>
<td>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</td>
<td>1,560,033</td>
<td>1,061,668</td>
<td>498,365</td>
<td>68%</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (OTHER OUTGO):</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>(313,806)</td>
<td>(174,085)</td>
<td>(139,721)</td>
<td>55%</td>
</tr>
<tr>
<td>Student Financial Aid</td>
<td>(1,396,227)</td>
<td>(611,702)</td>
<td>(784,525)</td>
<td>44%</td>
</tr>
<tr>
<td>Total</td>
<td>(1,710,033)</td>
<td>(785,787)</td>
<td>(924,246)</td>
<td>46%</td>
</tr>
<tr>
<td>NET INCREASE (DECREASE) IN FUND BALANCE</td>
<td>(150,000)</td>
<td>275,881</td>
<td>(425,881)</td>
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<tr>
<td>BEGINNING BALANCE - JULY 1</td>
<td>150,000</td>
<td>150,000</td>
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<td></td>
</tr>
<tr>
<td>ENDING BALANCE</td>
<td>$</td>
<td>$ 425,881</td>
<td>$(425,881)</td>
<td>0%</td>
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</tbody>
</table>
## HARTNELL COMMUNITY COLLEGE DISTRICT
### GENERAL FUND (11 and 12)
#### STATEMENT OF REVENUE DETAIL
#### JULY 01, 2013 THROUGH APRIL 30, 2014

### REVENUE:
#### FEDERAL:
<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>CSUMB E-Transcripts</td>
<td>5,562</td>
<td>3,562</td>
<td>2,000</td>
<td>64%</td>
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<tr>
<td>National Institute of Health Grant</td>
<td>17,000</td>
<td>16,360</td>
<td>640</td>
<td>96%</td>
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<tr>
<td>Child Development Training Consortium</td>
<td>10,000</td>
<td>10,000</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>NASA SEMAA</td>
<td>135,655</td>
<td>135,655</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>Student Support Services (TRIO-A)</td>
<td>252,672</td>
<td>175,204</td>
<td>77,468</td>
<td>69%</td>
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<tr>
<td>Gear Up Salinas Grant (USDOE) New</td>
<td>39,335</td>
<td>41,929</td>
<td>(2,594)</td>
<td>107%</td>
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<td>H S Equivalence Pgrm &quot;HEP&quot; USDOE</td>
<td>467,896</td>
<td>329,031</td>
<td>138,865</td>
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<tr>
<td>H.E.P 2010-11 Federal Grants</td>
<td>30,647</td>
<td>14,665</td>
<td>15,982</td>
<td>48%</td>
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<tr>
<td>Child Care Access Grant (USDOE)</td>
<td>5,747</td>
<td>5,747</td>
<td>-</td>
<td>100%</td>
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<tr>
<td>First S ECE Counselors</td>
<td>77,286</td>
<td>52,154</td>
<td>25,132</td>
<td>67%</td>
</tr>
<tr>
<td>CCAMPIS HEP</td>
<td>117,217</td>
<td>18,285</td>
<td>98,949</td>
<td>16%</td>
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<tr>
<td>NSF CSUMB CSIT-in-3</td>
<td>86,993</td>
<td>26,292</td>
<td>63,701</td>
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<tr>
<td>Child Care Food Program</td>
<td>1,236</td>
<td>1,236</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>TANF</td>
<td>56,084</td>
<td>47,111</td>
<td>8,973</td>
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<tr>
<td>STEM Title V-Year 1,3,5</td>
<td>575,000</td>
<td>168,400</td>
<td>406,600</td>
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<tr>
<td>STEM Title V-FY 10-11</td>
<td>318,328</td>
<td>310,753</td>
<td>7,573</td>
<td>98%</td>
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<td>Gavilan Sub award, Yrs. 1,3,5</td>
<td>108,440</td>
<td>67,225</td>
<td>41,215</td>
<td>62%</td>
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<tr>
<td>Gavilan Sub award, Yrs. 2, 4</td>
<td>198,463</td>
<td>31,212</td>
<td>167,251</td>
<td>16%</td>
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<tr>
<td>Federal Work Study</td>
<td>150,198</td>
<td>119,814</td>
<td>30,382</td>
<td>80%</td>
</tr>
<tr>
<td>NSF Student Success</td>
<td>298,721</td>
<td>63,054</td>
<td>235,667</td>
<td>21%</td>
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<tr>
<td>Dept. of Social &amp; Employee Svcs.</td>
<td>447,841</td>
<td>271,328</td>
<td>176,513</td>
<td>51%</td>
</tr>
<tr>
<td>YESS-ILP Grants &amp; Contracts</td>
<td>22,500</td>
<td>21,311</td>
<td>1,189</td>
<td>95%</td>
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<tr>
<td>ATAFY Health &amp; Wellness</td>
<td>15,000</td>
<td>11,192</td>
<td>3,808</td>
<td>75%</td>
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<tr>
<td>NSF ATE Federal Grants &amp; Contracts</td>
<td>470,719</td>
<td>218,685</td>
<td>261,134</td>
<td>46%</td>
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<tr>
<td>Title V CSPF-Year 1,3,5</td>
<td>2,103,526</td>
<td>775,322</td>
<td>1,328,204</td>
<td>37%</td>
</tr>
<tr>
<td>Title V STP-Year 1,3,5</td>
<td>114,062</td>
<td>79,379</td>
<td>34,683</td>
<td>70%</td>
</tr>
<tr>
<td>Title V STP-Year 2,4</td>
<td>440,352</td>
<td>375,804</td>
<td>64,548</td>
<td>85%</td>
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<tr>
<td>Title V STP</td>
<td>956,377</td>
<td>161,453</td>
<td>694,924</td>
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</tr>
<tr>
<td>USDA-NIFA</td>
<td>175,313</td>
<td>55,309</td>
<td>120,004</td>
<td>32%</td>
</tr>
<tr>
<td>VTEA-General</td>
<td>254,187</td>
<td>54,373</td>
<td>199,814</td>
<td>21%</td>
</tr>
<tr>
<td>Total Restricted</td>
<td>7,894,553.00</td>
<td>3,677,078.00</td>
<td>4,217,475.00</td>
<td>47%</td>
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</tbody>
</table>

### UNRESTRICTED:
<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Forest Reserve</td>
<td>3,500</td>
<td>-</td>
<td>3,500</td>
<td>0%</td>
</tr>
<tr>
<td>VA Reporting Fee</td>
<td>3,500</td>
<td>-</td>
<td>3,500</td>
<td>0%</td>
</tr>
<tr>
<td>Pell Administration Cost</td>
<td>17,000</td>
<td>16,220</td>
<td>780</td>
<td>95%</td>
</tr>
<tr>
<td>Total Unrestricted</td>
<td>24,000</td>
<td>16,220</td>
<td>7,780</td>
<td>68%</td>
</tr>
<tr>
<td>Total Restricted &amp; Unrestricted</td>
<td>7,918,553</td>
<td>3,693,298</td>
<td>4,225,255</td>
<td>47%</td>
</tr>
</tbody>
</table>

### STATE:
#### RESTRICTED:
<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>CTE Transition</td>
<td>44,025</td>
<td>21,470</td>
<td>22,555</td>
<td>49%</td>
</tr>
<tr>
<td>Matriculation Program</td>
<td>451,496</td>
<td>379,257</td>
<td>72,239</td>
<td>84%</td>
</tr>
<tr>
<td>EOPS State Funded</td>
<td>594,506</td>
<td>499,385</td>
<td>95,121</td>
<td>84%</td>
</tr>
<tr>
<td>Student Fin Aid Administration</td>
<td>329,326</td>
<td>278,634</td>
<td>52,692</td>
<td>84%</td>
</tr>
<tr>
<td>CARE</td>
<td>100,376</td>
<td>84,316</td>
<td>16,060</td>
<td>84%</td>
</tr>
<tr>
<td>DSPAS</td>
<td>387,707</td>
<td>325,674</td>
<td>62,033</td>
<td>84%</td>
</tr>
<tr>
<td>Foster &amp; Kin Care Education Program</td>
<td>193,964</td>
<td>76,812</td>
<td>117,152</td>
<td>40%</td>
</tr>
<tr>
<td>Independent Living Training Program</td>
<td>58,978</td>
<td>24,017</td>
<td>34,961</td>
<td>41%</td>
</tr>
<tr>
<td>Lottery Prop 20</td>
<td>190,000</td>
<td>170,925</td>
<td>19,075</td>
<td>90%</td>
</tr>
<tr>
<td>MESA Grant</td>
<td>50,500</td>
<td>30,300</td>
<td>20,200</td>
<td>60%</td>
</tr>
<tr>
<td>MESA Supplement</td>
<td>363</td>
<td>363</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>OSHPD-Song Brown</td>
<td>107,400</td>
<td>107,400</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Nursing Enrolment Growth FY 13</td>
<td>169,700</td>
<td>128,972</td>
<td>40,728</td>
<td>86%</td>
</tr>
<tr>
<td>CTE Community Collaborative #5</td>
<td>44,568</td>
<td>44,568</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>CTE Community Collaborative #6</td>
<td>336,093</td>
<td>249,093</td>
<td>87,000</td>
<td>74%</td>
</tr>
<tr>
<td>IDRC Media FY 12-13</td>
<td>94,791</td>
<td>94,791</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>Deputy Sector Navigator</td>
<td>200,000</td>
<td>80,000</td>
<td>120,000</td>
<td>40%</td>
</tr>
<tr>
<td>Deputy Sector Navigator</td>
<td>100,000</td>
<td>40,000</td>
<td>60,000</td>
<td>40%</td>
</tr>
<tr>
<td>CallNORXs</td>
<td>236,125</td>
<td>191,625</td>
<td>44,500</td>
<td>81%</td>
</tr>
<tr>
<td>Staff Development Project</td>
<td>8,145</td>
<td>8,145</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>Faculty &amp; Staff Diversity</td>
<td>51,071</td>
<td>50,066</td>
<td>1,005</td>
<td>98%</td>
</tr>
<tr>
<td>-------------------------</td>
<td>--------</td>
<td>--------</td>
<td>-------</td>
<td>-----</td>
</tr>
<tr>
<td>Block Grant</td>
<td>219,418</td>
<td>184,311</td>
<td>35,107</td>
<td>84%</td>
</tr>
<tr>
<td>Basic Skills Initiative</td>
<td>226,905</td>
<td>296,414</td>
<td>(69,509)</td>
<td>131%</td>
</tr>
<tr>
<td>CA Emerging Tech Fund</td>
<td>72,417</td>
<td></td>
<td>72,417</td>
<td>0%</td>
</tr>
<tr>
<td>Total Restricted</td>
<td>4,287,874</td>
<td>3,257,138</td>
<td>1,010,736</td>
<td>76%</td>
</tr>
</tbody>
</table>

**UNRESTRICTED:**

| Principal Apportionment   | 9,176,174| 5,649,889| 3,526,285| 62% |
| BOG Fee Waiver            | 107,000  | 96,007   | 10,993   | 90% |
| Apprenticeship            | 20,200   | 16,691   | 3,309    | 84% |
| Part Time Faculty         | 140,000  | 116,513  | 23,487   | 83% |
| Prop 30-EPA Fund          | 4,683,793| 3,885,353| 798,440  | 83% |
| HOPTR                    | 113,000  | 55,847   | 57,153   | 49% |
| State Mandated Costs      | 189,000  | 183,254  | 5,746    | 97% |
| State Lottery             | 855,000  | 665,322  | 189,678  | 78% |
| Total Unrestricted        | 15,284,167| 10,679,076| 4,605,091| 70% |
| Total Restricted & Unrestricted | 19,552,041| 13,936,214| 5,615,827| 71% |

**LOCAL:**

**Restricted:**

| Interest Income          | -       | -       | -     | 0%  |
| Parking Services Acct     | 150,000 | 149,001 | 999   | 99% |
| Air Expressions           | 12,262  | -       | 12,262| 0%  |
| Natividad Medical Center- Contribution| 175,000| 117,842 | 57,158| 67% |
| SVMH Grant                | 175,000 | 108,072 | 66,928| 62% |
| Ace Program               | 8,222   | 5,939   | 2,283 | 72% |
| ACE MPFYF                 | 1,241   | -       | 1,241 | 0%  |
| CEFT Sub award CSUMB      | 72,417  | -       | 72,417| 0%  |
| CA Endowment              | 265,113 | 101,897 | 163,216| 38% |
| Foundation-AG Tech Institute | 235,000| 72,655  | 162,145| 31% |
| AG Monterey Peninsula Foundation | 100,000| 99,834  | 166   | 100%|
| Foundation Coder Dojo     | -       | 5,881   | (5,881) | 0% |
| Total Restricted          | 1,194,435| 661,321 | 533,114| 55% |

**Unrestricted:**

| Property Taxes - Secured | 16,800,000| 17,243,653| (443,653) | 103% |
| Property Taxes - Unsecured | 590,000 | 629,985  | (39,985)  | 107% |
| Property Taxes - Prior Year | 150,000 | 472,991  | (322,991) | 315% |
| Property Taxes - Supplemental | 584,000| 189,107  | 394,893  | 32%  |
| Property Taxes - RDA       | 416,000  | 2,103,790| (1,687,790)| 50% |
| Property Taxes - ERAF      | (325,000)| 349,486  | (674,486)| -100%|
| Contribution               | 130,000  | 135,899  | (5,899)  | 105% |
| Interest Income            | 35,000   | 20,001   | 14,999   | 57%  |
| Community Service Class Fee | 20,000  | 13,977   | 6,023    | 70%  |
| Enrollment Fees            | 1,950,000| 1,675,009| 274,991  | 86%  |
| Transcript Fees            | 36,000   | 33,038   | 2,962    | 92%  |
| Non-resident Tuition       | 240,000  | 199,220  | 40,780   | 83%  |
| Other Student Fees & Charges | 4,500   | 3,674    | 826     | 82%  |
| Other Local Income         | 93,000   | 46,034   | 46,966   | 49%  |
| Parking Citations          | 47,000   | 32,500   | 14,500   | 69%  |
| Community Use of Facilities| 28,000   | 20,212   | 7,788    | 72%  |
| Total Unrestricted         | 20,798,500| 23,168,576| (2,370,076)| 111%|
| Total Restricted & Unrestricted | 21,992,935| 23,829,897| (1,836,962)| 108%|

**GRAND TOTAL REVENUE**

| $ 49,463,529 | $ 41,459,409 | $ 8,004,120 | 84% |
HARTNELL COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND (31)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>$1,267,725</td>
</tr>
<tr>
<td>Cash in Bank - Savings Account</td>
<td>2,245</td>
</tr>
<tr>
<td>Accounts Receivable - Miscellaneous</td>
<td>-</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>394</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$1,270,364</strong></td>
</tr>
</tbody>
</table>

LIABILITIES & FUND BALANCE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due To Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

FUND BALANCE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>1,270,364</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td><strong>$1,270,364</strong></td>
</tr>
</tbody>
</table>

**Total Liabilities & Fund Balance**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$1,270,364</strong></td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
BOOKSTORE FUND (31)
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rental/Commission Income</td>
<td>$128,000</td>
<td>$102,521</td>
<td>$25,479</td>
<td>80%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>5,500</td>
<td>3,608</td>
<td>1,892</td>
<td>66%</td>
</tr>
<tr>
<td>Other Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>133,500</td>
<td>106,129</td>
<td>27,371</td>
<td>79%</td>
</tr>
</tbody>
</table>

| **EXPENDITURES**       |        |        |         |                          |
| Other Operating Expenses & Services | - | 80 | (80) | 0%                       |
| Capital Outlay         | -      | -      | -       | 0%                       |
| **Total**              | -      | 80     | (80)    | 0%                       |

**EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURES:** 133,500 106,049 27,451 79%

**OTHER FINANCING SOURCES (OTHER OUTGO)**

|                        |        |        |         |                          |
| Interfund Transfers   | (110,000) | -     | (110,000) | 0%                       |
| Student Financial Aid | -      | -      | -       | 0%                       |
| **Total**             | (110,000) | -     | (110,000) | 0%                       |

**NET INCREASE (DECREASE) IN FUND BALANCE**

23,500 106,049 (62,549)

**BEGINNING BALANCE - JULY 1**

1,164,315 1,164,315 -

**ENDING BALANCE**

$1,187,815 $1,270,364 $(62,549) 107%
HARTNELL COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND (33)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>$(36,887)</td>
</tr>
<tr>
<td>Cash in Bank - Checking Account</td>
<td>2,802</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>53,807</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>1,332</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$ 21,054</strong></td>
</tr>
</tbody>
</table>

LIABILITIES & FUND BALANCE:

LIABILITIES:

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>463</td>
</tr>
<tr>
<td>Payroll Payable</td>
<td>-</td>
</tr>
<tr>
<td>Deferred Revenue</td>
<td>-</td>
</tr>
<tr>
<td>Sales/Use Tax Payable</td>
<td>-</td>
</tr>
<tr>
<td>Due To Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>463</strong></td>
</tr>
</tbody>
</table>

FUND BALANCE:

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>20,591</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td><strong>$ 20,591</strong></td>
</tr>
<tr>
<td><strong>Total Liabilities &amp; Fund Balance</strong></td>
<td><strong>$ 21,054</strong></td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
CHILD DEVELOPMENT FUND (33)
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>REVENUES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State PreSchool Grant</td>
<td>$ 445,620</td>
<td>$ 306,093</td>
<td>$ 139,527</td>
<td>69%</td>
</tr>
<tr>
<td>Interest Income</td>
<td>200</td>
<td>128</td>
<td>72</td>
<td>64%</td>
</tr>
<tr>
<td>Child Care Enrollment Fees</td>
<td>35,537</td>
<td>35,537</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>Child Development Fees</td>
<td>29,708</td>
<td>23,533</td>
<td>6,175</td>
<td>79%</td>
</tr>
<tr>
<td>Other Local Income</td>
<td>54,200</td>
<td>54,826</td>
<td>(626)</td>
<td>101%</td>
</tr>
<tr>
<td>Total</td>
<td>565,265</td>
<td>420,117</td>
<td>145,148</td>
<td>74%</td>
</tr>
<tr>
<td>EXPENDITURES:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>462,596</td>
<td>361,852</td>
<td>100,744</td>
<td>78%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>140,863</td>
<td>111,560</td>
<td>29,303</td>
<td>79%</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>17,370</td>
<td>8,866</td>
<td>8,504</td>
<td>51%</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>13,200</td>
<td>8,741</td>
<td>4,459</td>
<td>66%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>1,000</td>
<td>553</td>
<td>447</td>
<td>55%</td>
</tr>
<tr>
<td>Total</td>
<td>635,029</td>
<td>491,572</td>
<td>143,457</td>
<td>77%</td>
</tr>
<tr>
<td>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</td>
<td>(69,764)</td>
<td>(71,455)</td>
<td>(141,219)</td>
<td>102%</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (OTHER OUTGO):</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>NET INCREASE (DECREASE) IN FUND BALANCE</td>
<td>(69,764)</td>
<td>(71,455)</td>
<td>(141,219)</td>
<td></td>
</tr>
<tr>
<td>BEGINNING BALANCE - JULY 1</td>
<td>92,046</td>
<td>92,046</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>ENDING BALANCE</td>
<td>$ 22,282</td>
<td>$ 20,591</td>
<td>$ 1,691</td>
<td>92%</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
CAPITAL OUTLAY PROJECTS FUND (41)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>$3,545,648</td>
</tr>
<tr>
<td>Accounts Receivable - Miscellaneous</td>
<td>-</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$3,545,648</strong></td>
</tr>
</tbody>
</table>

LIABILITIES & FUND BALANCE:

**LIABILITIES:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>77,192</td>
</tr>
<tr>
<td>Deferred Income</td>
<td>-</td>
</tr>
<tr>
<td>Sales/Use Tax Payable</td>
<td>1,427</td>
</tr>
<tr>
<td>Due To Other Funds</td>
<td>61,913</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>140,532</strong></td>
</tr>
</tbody>
</table>

**FUND BALANCE:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted-Designated</td>
<td>3,405,116</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td><strong>$3,405,116</strong></td>
</tr>
<tr>
<td><strong>Total Liabilities &amp; Fund Balance</strong></td>
<td><strong>$3,545,648</strong></td>
</tr>
<tr>
<td>Description</td>
<td>Budget</td>
</tr>
<tr>
<td>--------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td>REVENUES:</td>
<td></td>
</tr>
<tr>
<td>Library Services-Vending Machine Sales</td>
<td>$33,000</td>
</tr>
<tr>
<td>Other Local Income</td>
<td>-</td>
</tr>
<tr>
<td>Interest Income</td>
<td>10,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>43,000</td>
</tr>
<tr>
<td>EXPENDITURES:</td>
<td></td>
</tr>
<tr>
<td>Supplies and Materials</td>
<td>8,000</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>643,800</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>1,716,200</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>2,368,000</td>
</tr>
<tr>
<td>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</td>
<td>(2,325,000)</td>
</tr>
<tr>
<td>OTHER FINANCING SOURCES (OTHER OUTGO):</td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers-In</td>
<td>800,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>800,000</td>
</tr>
<tr>
<td>NET INCREASE (DECREASE) IN FUND BALANCE</td>
<td>(1,525,000)</td>
</tr>
<tr>
<td>BEGINNING BALANCE - JULY 1</td>
<td>4,526,029</td>
</tr>
<tr>
<td>ENDING BALANCE</td>
<td>$3,001,029</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
SCHEDULED MAINTENANCE FUND (43)
BALANCE SHEET
APRIL 30, 2014

**ASSETS:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>$ 24,855</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>132</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$ 24,987</strong></td>
</tr>
</tbody>
</table>

**LIABILITIES & FUND BALANCE:**

**LIABILITIES:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>-</td>
</tr>
<tr>
<td>Sales/Use Tax Payable</td>
<td>-</td>
</tr>
<tr>
<td>Due To Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

**FUND BALANCE:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted-Designated</td>
<td>$ 24,987</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td><strong>$ 24,987</strong></td>
</tr>
<tr>
<td>Total Liabilities &amp; Fund Balance</td>
<td><strong>$ 24,987</strong></td>
</tr>
<tr>
<td></td>
<td>BUDGET</td>
</tr>
<tr>
<td>------------------------</td>
<td>--------</td>
</tr>
<tr>
<td><strong>REVENUES:</strong></td>
<td></td>
</tr>
<tr>
<td>State Deferred Maintenance</td>
<td>$ -</td>
</tr>
<tr>
<td>Interest Income</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td></td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td></td>
</tr>
<tr>
<td>Capital Outlay</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</strong></td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (OTHER OUTGO):</strong></td>
<td></td>
</tr>
<tr>
<td>Interest Expense</td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>(24,775)</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>(24,775)</td>
</tr>
<tr>
<td><strong>NET INCREASE (DECREASE) IN FUND BALANCE</strong></td>
<td>(24,775)</td>
</tr>
<tr>
<td><strong>BEGINNING BALANCE - JULY 1</strong></td>
<td>24,775</td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td>$ -</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
PROPERTY ACQUISITION FUND (44)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

Cash in County Treasury $1,332,328
Cash in Local Agency Investment Fund 239,854
Bay Property Management Account 800
Accounts Receivable - Miscellaneous -
Due From Other Funds 3,837
Total Assets $1,576,819

LIABILITIES & FUND BALANCE:

LIABILITIES:

Accounts Payable -
Residential Property Deposits 5,310
Sales/Use Tax Payable -
Due To Other Funds -
Total Liabilities 5,310

FUND BALANCE

Unrestricted-Designated 1,571,509
Total Fund Balance $1,571,509
Total Liabilities & Fund Balance $1,576,819
# HARTNELL COMMUNITY COLLEGE DISTRICT
PROPERTY ACQUISITION FUND (44)
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rents &amp; Leases</td>
<td>$ 290,000</td>
<td>$ 169,356</td>
<td>$ 120,644</td>
<td>58%</td>
</tr>
<tr>
<td>Interest</td>
<td>10,000</td>
<td>5,043</td>
<td>4,957</td>
<td>50%</td>
</tr>
<tr>
<td>Other Income</td>
<td>-</td>
<td>288,004</td>
<td>(288,004)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>300,000</td>
<td>462,403</td>
<td>(162,403)</td>
<td>154%</td>
</tr>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>235,000</td>
<td>123,106</td>
<td>111,894</td>
<td>52%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>62,000</td>
<td>1,931</td>
<td>60,069</td>
<td>3%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>297,000</td>
<td>125,037</td>
<td>171,963</td>
<td>42%</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</strong></td>
<td>3,000</td>
<td>337,366</td>
<td>(334,366)</td>
<td>11246%</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (OTHER OUTGO):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>NET INCREASE (DECREASE) IN FUND BALANCE</strong></td>
<td>3,000</td>
<td>337,366</td>
<td>(334,366)</td>
<td></td>
</tr>
<tr>
<td><strong>BEGINNING BALANCE - JULY 1</strong></td>
<td>1,234,143</td>
<td>1,234,143</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td>$ 1,237,143</td>
<td>$ 1,571,509</td>
<td>$ (334,366)</td>
<td>127%</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
BOND PROJECTS FUND (45)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>$27,901,758</td>
</tr>
<tr>
<td>Accounts Receivable - Miscellaneous</td>
<td>220,406</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>18,170</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$28,140,334</strong></td>
</tr>
</tbody>
</table>

LIABILITIES & FUND BALANCE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>74,934</td>
</tr>
<tr>
<td>Sales/Use Tax Payable</td>
<td>-</td>
</tr>
<tr>
<td>Due To Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>74,934</strong></td>
</tr>
</tbody>
</table>

FUND BALANCE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted-Designated</td>
<td>28,065,400</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td><strong>$28,065,400</strong></td>
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</tbody>
</table>

**Total Liabilities & Fund Balance**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Liabilities &amp; Fund Balance</strong></td>
<td><strong>$28,140,334</strong></td>
</tr>
<tr>
<td></td>
<td>BUDGET</td>
</tr>
<tr>
<td>--------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td><strong>REVENUES:</strong></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>$25,000</td>
</tr>
<tr>
<td>Other Local Income</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>25,000</td>
</tr>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>26,500</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>9,442</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>-</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>-</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>20,000,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>20,035,942</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</strong></td>
<td>(20,010,942)</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (OTHER OUTGO):</strong></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>-</td>
</tr>
<tr>
<td><strong>NET INCREASE (DECREASE) IN FUND BALANCE</strong></td>
<td>(20,010,942)</td>
</tr>
<tr>
<td><strong>BEGINNING BALANCE - JULY 1</strong></td>
<td>32,517,684</td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td>$12,506,742</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
CAFETERIA FUND (52)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>$(14,937)</td>
</tr>
<tr>
<td>Cash in Bank - Clearing Account</td>
<td>93,227</td>
</tr>
<tr>
<td>Cash in Bank - ATM Revolving</td>
<td>30,374</td>
</tr>
<tr>
<td>Cash in Bank - ATM Sales</td>
<td>72,600</td>
</tr>
<tr>
<td>Petty Cash Fund</td>
<td>1,000</td>
</tr>
<tr>
<td>Accounts Receivable-Misc</td>
<td>-</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>3,080</td>
</tr>
<tr>
<td>Inventory - Food</td>
<td>13,876</td>
</tr>
<tr>
<td>Fixed Assets</td>
<td>165,360</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(153,616)</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td>$221,964</td>
</tr>
</tbody>
</table>

LIABILITIES & FUND BALANCE:

LIABILITIES:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>-</td>
</tr>
<tr>
<td>Payroll Payable</td>
<td>-</td>
</tr>
<tr>
<td>Sales/Use Tax Payable</td>
<td>-</td>
</tr>
<tr>
<td>Due To Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td>-</td>
</tr>
</tbody>
</table>

RETAINED EARNINGS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserved - Inventory &amp; Fixed Assets</td>
<td>31,620</td>
</tr>
<tr>
<td>Unreserved</td>
<td>190,344</td>
</tr>
<tr>
<td><strong>Total Retained Earnings</strong></td>
<td>$221,964</td>
</tr>
</tbody>
</table>

**Total Liabilities & Retained Earnings**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Total Liabilities &amp; Retained Earnings</strong></td>
<td>$221,964</td>
</tr>
<tr>
<td>Description</td>
<td>Budget</td>
</tr>
<tr>
<td>------------------------------------------</td>
<td>--------</td>
</tr>
<tr>
<td><strong>SALES:</strong></td>
<td></td>
</tr>
<tr>
<td>Cafeteria-Food Service</td>
<td>595,000</td>
</tr>
<tr>
<td>Vending Machine</td>
<td>70,000</td>
</tr>
<tr>
<td>ATM Sales</td>
<td>4,000</td>
</tr>
<tr>
<td><strong>Total Sales</strong></td>
<td>669,000</td>
</tr>
<tr>
<td><strong>COST OF SALES:</strong></td>
<td></td>
</tr>
<tr>
<td>Beginning Inventory</td>
<td>19,876</td>
</tr>
<tr>
<td>Cafeteria/Vending Purchases</td>
<td>325,000</td>
</tr>
<tr>
<td>Cost of Goods Available for Sale</td>
<td>344,876</td>
</tr>
<tr>
<td>Less Ending Inventory</td>
<td>19,876</td>
</tr>
<tr>
<td><strong>Total Cost of Sales</strong></td>
<td>325,000</td>
</tr>
<tr>
<td><strong>GROSS PROFIT OR (LOSS):</strong></td>
<td></td>
</tr>
<tr>
<td></td>
<td>344,000</td>
</tr>
<tr>
<td><strong>OPERATING EXPENDITURES:</strong></td>
<td></td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>228,082</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>120,000</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>29,500</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>19,588</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>35,000</td>
</tr>
<tr>
<td><strong>Total Operating Expenditures</strong></td>
<td>432,170</td>
</tr>
<tr>
<td><strong>INCOME (LOSS) FROM OPERATIONS</strong></td>
<td>(88,170)</td>
</tr>
<tr>
<td><strong>NON-OPERATING INCOME (EXPENSE):</strong></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>1,600</td>
</tr>
<tr>
<td>Other Income</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Non-Operating Income (Expense)</strong></td>
<td>1,600</td>
</tr>
<tr>
<td><strong>NET INCOME (LOSS)</strong></td>
<td>(86,570)</td>
</tr>
<tr>
<td><strong>BEGINNING RETAINED EARNINGS - JULY 1</strong></td>
<td>187,519</td>
</tr>
<tr>
<td><strong>ENDING RETAINED EARNINGS</strong></td>
<td>100,949</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
OTHER ENTERPRISE FUND (59)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

Cash in County Treasury 14,186
Accounts Receivable -
Due From Other Funds 8,173

Total Assets $ 22,359

LIABILITIES & FUND BALANCE:

LIABILITIES:

Payroll Payable -
Due To Other Funds -

Total Liabilities -

FUND BALANCE:

Unrestricted 22,359

Total Fund Balance $ 22,359

Total Liabilities & Fund Balance $ 22,359
# HARTNELL COMMUNITY COLLEGE DISTRICT
# OTHER ENTERPRISE FUND (59)
# STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
# JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contract Education Services</td>
<td>$16,000</td>
<td>$12,693</td>
<td>$3,307</td>
<td>79%</td>
</tr>
<tr>
<td>Interest Income</td>
<td></td>
<td>9</td>
<td>(9)</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>16,000</td>
<td>12,702</td>
<td>3,298</td>
<td>79%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Academic Salaries</td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>5,720</td>
<td></td>
<td>5,720</td>
<td>0%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>230</td>
<td></td>
<td>230</td>
<td>0%</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td></td>
<td>108</td>
<td>(108)</td>
<td>0%</td>
</tr>
<tr>
<td>Other Operating Expenses</td>
<td></td>
<td>500</td>
<td>(500)</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>5,950</td>
<td>608</td>
<td>5,342</td>
<td>10%</td>
</tr>
<tr>
<td><strong>EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURE</strong></td>
<td>10,050</td>
<td>12,094</td>
<td>(2,044)</td>
<td>120%</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (OTHER OUTGO)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td>Student Financial Aid</td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td><strong>NET INCREASE (DECREASE) IN FUND BALANCE</strong></td>
<td>10,050</td>
<td>12,094</td>
<td>(2,044)</td>
<td></td>
</tr>
<tr>
<td><strong>BEGINNING BALANCE - JULY 1</strong></td>
<td>10,265</td>
<td>10,265</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>$20,315</td>
<td>$22,359</td>
<td>$(2,044)</td>
<td>110%</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
SELF INSURED FUND (61)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>$ 767,791</td>
</tr>
<tr>
<td>Cash in Bank - Checking Account</td>
<td>$ 208,130</td>
</tr>
<tr>
<td>Accounts Receivable - Miscellaneous</td>
<td>-</td>
</tr>
<tr>
<td>Prepaid Expense</td>
<td>$ 1,000</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>$ 1,224</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$ 978,145</strong></td>
</tr>
</tbody>
</table>

LIABILITIES & FUND BALANCE:

LIABILITIES:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>$ 41,771</td>
</tr>
<tr>
<td>Due To Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>$ 41,771</strong></td>
</tr>
</tbody>
</table>

FUND BALANCE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>$ 936,374</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td><strong>$ 936,374</strong></td>
</tr>
</tbody>
</table>

**Total Liabilities & Fund Balance**  

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>$ 978,145</strong></td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
SELF INSURED FUND (61)
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Balance</th>
<th>Actual Percent to Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest Income</td>
<td>3,000</td>
<td>1,852</td>
<td>1,148</td>
<td>62%</td>
</tr>
<tr>
<td>Total</td>
<td>3,000</td>
<td>1,852</td>
<td>1,148</td>
<td>62%</td>
</tr>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Worker's Compensation</td>
<td>77,000</td>
<td>43,483</td>
<td>33,517</td>
<td>56%</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>-</td>
<td>14,079</td>
<td>(14,079)</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>77,000</td>
<td>57,562</td>
<td>19,438</td>
<td>75%</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE</strong></td>
<td>(74,000)</td>
<td>(55,710)</td>
<td>(18,290)</td>
<td>75%</td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (OTHER OUTGO):</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>NET INCREASE (DECREASE) IN FUND BALANCE</strong></td>
<td>(74,000)</td>
<td>(55,710)</td>
<td>(18,290)</td>
<td></td>
</tr>
<tr>
<td><strong>BEGINNING BALANCE - JULY 1</strong></td>
<td>992,084</td>
<td>992,084</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td>918,084</td>
<td>936,374</td>
<td>(18,290)</td>
<td>102%</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT  
RETIREE HEALTH BENEFITS FUND (62)  
BALANCE SHEET  
APRIL 30, 2014

ASSETS:

<table>
<thead>
<tr>
<th>Asset</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>$ 4,287,157</td>
</tr>
<tr>
<td>Accounts Receivable - Miscellaneous</td>
<td>-</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$ 4,287,157</strong></td>
</tr>
</tbody>
</table>

LIABILITIES & FUND BALANCE:

<table>
<thead>
<tr>
<th>Liability</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Due To Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>-</strong></td>
</tr>
</tbody>
</table>

FUND BALANCE:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted-Designated</td>
<td>$ 4,287,157</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td><strong>$ 4,287,157</strong></td>
</tr>
<tr>
<td><strong>Total Liabilities &amp; Fund Balance</strong></td>
<td><strong>$ 4,287,157</strong></td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
RETIREE HEALTH BENEFITS FUND (62)
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th>REVENUES:</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest Income</td>
<td>22,000</td>
<td>10,880</td>
<td>11,120</td>
<td>49%</td>
</tr>
<tr>
<td>Other Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>22,000</td>
<td>10,880</td>
<td>11,120</td>
<td>49%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Benefits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>22,000</td>
<td>10,880</td>
<td>11,120</td>
<td>49%</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OTHER FINANCING SOURCES (OTHER OUTGO):</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interfund Transfers-In</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET INCREASE (DECREASE) IN FUND BALANCE</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>22,000</td>
<td>10,880</td>
<td>11,120</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>BEGINNING BALANCE - JULY 1</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,276,277</td>
<td>4,276,277</td>
<td>-</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ENDING BALANCE</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>4,298,277</td>
<td>4,287,157</td>
<td>11,120</td>
<td>100%</td>
<td></td>
</tr>
</tbody>
</table>
### ASSETS:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>$ 342,037</td>
</tr>
<tr>
<td>Cash in Local Agency Investment Fund</td>
<td>160,335</td>
</tr>
<tr>
<td>Cash in Bank - Checking Account</td>
<td>9,634</td>
</tr>
<tr>
<td>Petty Cash Fund</td>
<td>-</td>
</tr>
<tr>
<td>Accounts Receivable - Miscellaneous</td>
<td>-</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>8,538</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$ 520,544</strong></td>
</tr>
</tbody>
</table>

### LIABILITIES & FUND BALANCE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable</td>
<td>269</td>
</tr>
<tr>
<td>Payroll Payable</td>
<td>-</td>
</tr>
<tr>
<td>Sales/Use Tax Payable</td>
<td>-</td>
</tr>
<tr>
<td>Due To Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>269</strong></td>
</tr>
</tbody>
</table>

### FUND BALANCE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted - Club Accounts</td>
<td>36,534</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>483,741</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td><strong>$ 520,275</strong></td>
</tr>
<tr>
<td><strong>Total Liabilities &amp; Fund Balance</strong></td>
<td><strong>$ 520,544</strong></td>
</tr>
</tbody>
</table>
## HARTNELL COMMUNITY COLLEGE DISTRICT
### ASSOCIATED STUDENT BODY FUND (71)
#### STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
##### JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Club Accounts</td>
<td>$</td>
<td>-</td>
<td>$ 11,736</td>
<td>$ (11,736)</td>
</tr>
<tr>
<td>Student Identification Cards</td>
<td>121,000</td>
<td>74,586</td>
<td>46,414</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>2,700</td>
<td>1,510</td>
<td>1,190</td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>123,700</td>
<td>87,832</td>
<td>35,868</td>
<td></td>
</tr>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Club Accounts</td>
<td>-</td>
<td>9,530</td>
<td>(9,530)</td>
<td>0%</td>
</tr>
<tr>
<td>Classified Salaries/Stipends</td>
<td>37,581</td>
<td>29,715</td>
<td>7,866</td>
<td>79%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>18,147</td>
<td>6,324</td>
<td>9,823</td>
<td>46%</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>5,000</td>
<td>2,894</td>
<td>2,106</td>
<td>58%</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>143,000</td>
<td>101,691</td>
<td>41,309</td>
<td>71%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>7,000</td>
<td>3,349</td>
<td>3,651</td>
<td>48%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>210,728</td>
<td>155,503</td>
<td>55,225</td>
<td>74%</td>
</tr>
<tr>
<td><strong>EXCESS (DEFICIENCY) OF REV. OVER EXPENDITURES</strong></td>
<td>(87,028)</td>
<td>(67,671)</td>
<td>(19,357)</td>
<td>78%</td>
</tr>
</tbody>
</table>

**OTHER FINANCING SOURCES (OTHER OUTGO):**

|                        |        |        |         |                          |
| Interfund Transfers In | 10,000 | -      | 10,000  | 0%                       |
| **Total**              | 10,000 | -      | 10,000  | 0%                       |

| **NET INCREASE (DECREASE) IN FUND BALANCE** | (77,028) | (67,671) | (9,357) |

| **BEGINNING BALANCE - JULY 1** | 587,946 | 587,946 | -        |

| **ENDING BALANCE** | $ 510,918 | $ 520,275 | $ (9,357) | 102% |

Page 28
<table>
<thead>
<tr>
<th>Account Code</th>
<th>Account Name</th>
<th>Balance July 1, 2013</th>
<th>Cash Receipts</th>
<th>Cash Disb</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>39713</td>
<td>Performing Arts Club</td>
<td>758</td>
<td>-</td>
<td>102</td>
<td>656</td>
</tr>
<tr>
<td>39714</td>
<td>V.I.C.E</td>
<td>254</td>
<td>-</td>
<td>-</td>
<td>254</td>
</tr>
<tr>
<td>39715</td>
<td>ACE Club</td>
<td>104</td>
<td>130</td>
<td>-</td>
<td>234</td>
</tr>
<tr>
<td>39716</td>
<td>Video Game Club</td>
<td>25</td>
<td>-</td>
<td>-</td>
<td>25</td>
</tr>
<tr>
<td>39719</td>
<td>Digital Arts</td>
<td>938</td>
<td>-</td>
<td>-</td>
<td>938</td>
</tr>
<tr>
<td>39721</td>
<td>Fine Arts Club</td>
<td>4,745</td>
<td>2,843</td>
<td>-</td>
<td>7,588</td>
</tr>
<tr>
<td>39722</td>
<td>Hartnell Speech Team</td>
<td>(1,153)</td>
<td>1,405</td>
<td>-</td>
<td>252</td>
</tr>
<tr>
<td>39723</td>
<td>Christian Fellowship</td>
<td>578</td>
<td>15</td>
<td>-</td>
<td>593</td>
</tr>
<tr>
<td>39725</td>
<td>Society of Physics Students</td>
<td>5,230</td>
<td>-</td>
<td>3,763</td>
<td>1,467</td>
</tr>
<tr>
<td>39726</td>
<td>Book lenders</td>
<td>3,363</td>
<td>4,161</td>
<td>-</td>
<td>7,524</td>
</tr>
<tr>
<td>39730</td>
<td>Mecha</td>
<td>753</td>
<td>-</td>
<td>-</td>
<td>753</td>
</tr>
<tr>
<td>39735</td>
<td>P.A.T.R.I.O.</td>
<td>-</td>
<td>120</td>
<td>-</td>
<td>120</td>
</tr>
<tr>
<td>39738</td>
<td>Recyclable / Green Club</td>
<td>3,068</td>
<td>-</td>
<td>894</td>
<td>2,174</td>
</tr>
<tr>
<td>39742</td>
<td>GLBTS</td>
<td>726</td>
<td>250</td>
<td>-</td>
<td>976</td>
</tr>
<tr>
<td>39745</td>
<td>Early Outreach</td>
<td>50</td>
<td>-</td>
<td>-</td>
<td>50</td>
</tr>
<tr>
<td>39749</td>
<td>Homestead Review</td>
<td>10</td>
<td>-</td>
<td>-</td>
<td>10</td>
</tr>
<tr>
<td>39750</td>
<td>Sima</td>
<td>2,066</td>
<td>-</td>
<td>1,173</td>
<td>893</td>
</tr>
<tr>
<td>39754</td>
<td>EOPS Club</td>
<td>-</td>
<td>163</td>
<td>-</td>
<td>163</td>
</tr>
<tr>
<td>39769</td>
<td>Political Science</td>
<td>637</td>
<td>45</td>
<td>-</td>
<td>682</td>
</tr>
<tr>
<td>39771</td>
<td>Phi Theta Kappa</td>
<td>3,132</td>
<td>-</td>
<td>114</td>
<td>3,018</td>
</tr>
<tr>
<td>39774</td>
<td>Psychology</td>
<td>474</td>
<td>60</td>
<td>-</td>
<td>534</td>
</tr>
<tr>
<td>39777</td>
<td>Woman in Science Exploration</td>
<td>253</td>
<td>-</td>
<td>-</td>
<td>253</td>
</tr>
<tr>
<td>39778</td>
<td>ALAS Club</td>
<td>770</td>
<td>-</td>
<td>-</td>
<td>770</td>
</tr>
<tr>
<td>39801</td>
<td>MATH Club</td>
<td>167</td>
<td>731</td>
<td>-</td>
<td>898</td>
</tr>
<tr>
<td>39802</td>
<td>Veterans Club</td>
<td>4,330</td>
<td>-</td>
<td>3,458</td>
<td>872</td>
</tr>
<tr>
<td>39803</td>
<td>Engineering Club</td>
<td>84</td>
<td>-</td>
<td>-</td>
<td>84</td>
</tr>
<tr>
<td>39804</td>
<td>Agriculture Club</td>
<td>2,733</td>
<td>695</td>
<td>-</td>
<td>3,428</td>
</tr>
<tr>
<td>39805</td>
<td>WELI Club</td>
<td>98</td>
<td>50</td>
<td>-</td>
<td>148</td>
</tr>
<tr>
<td>39806</td>
<td>Student Nursing Club</td>
<td>135</td>
<td>-</td>
<td>26</td>
<td>109</td>
</tr>
<tr>
<td>39807</td>
<td>Student Awakening</td>
<td>-</td>
<td>332</td>
<td>-</td>
<td>332</td>
</tr>
<tr>
<td>39808</td>
<td>Dance Club</td>
<td>-</td>
<td>644</td>
<td>-</td>
<td>644</td>
</tr>
<tr>
<td>39710</td>
<td>Undesignated Funds</td>
<td>553,618</td>
<td>76,096</td>
<td>145,973</td>
<td>483,741</td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td>$ 587,946</td>
<td>$ 87,832</td>
<td>$ 155,503</td>
<td>$ 520,275</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT  
STUDENT FINANCIAL AID FUND (74)  
BALANCE SHEET  
APRIL 30, 2014

**ASSETS:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in County Treasury</td>
<td>-</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>195,309</td>
</tr>
<tr>
<td>Due From Other Funds</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$ 195,309</strong></td>
</tr>
</tbody>
</table>

**LIABILITIES & FUND BALANCE:**

**LIABILITIES:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Deferred Revenue</td>
<td>4,417</td>
</tr>
<tr>
<td>Due To Other Funds</td>
<td>190,892</td>
</tr>
<tr>
<td><strong>Total Liabilities</strong></td>
<td><strong>195,309</strong></td>
</tr>
</tbody>
</table>

**FUND BALANCE:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unrestricted</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total Fund Balance</strong></td>
<td><strong>$ -</strong></td>
</tr>
<tr>
<td><strong>Total Liabilities &amp; Fund Balance</strong></td>
<td><strong>$ 195,309</strong></td>
</tr>
</tbody>
</table>
# HARTNELL COMMUNITY COLLEGE DISTRICT
## STUDENT FINANCIAL AID FUND (74)
### STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
#### JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th>Balance</th>
<th>Percent to Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Federal Grants &amp; Contract</td>
<td>$12,156,500</td>
<td>$10,600,144</td>
<td>$1,556,356</td>
<td>87%</td>
</tr>
<tr>
<td>State Grants &amp; Contract</td>
<td>650,000</td>
<td>548,143</td>
<td>101,857</td>
<td>84%</td>
</tr>
<tr>
<td>Other Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>12,806,500</td>
<td>11,148,287</td>
<td>1,658,213</td>
<td>87%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>EXCESS(DEFICIENCY) OF REVENUES OVER EXPENDITURE</strong></td>
<td>12,806,500</td>
<td>11,148,287</td>
<td>1,658,213</td>
<td>87%</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (OTHER OUTGO)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Student Financial Aid</td>
<td>12,806,500</td>
<td>11,148,287</td>
<td>1,658,213</td>
<td>87%</td>
</tr>
<tr>
<td>Total</td>
<td>12,806,500</td>
<td>11,148,287</td>
<td>1,658,213</td>
<td>87%</td>
</tr>
<tr>
<td><strong>NET INCREASE (DECREASE) IN FUND BALANCE</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>BEGINNING BALANCE - JULY 1</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td>$ -</td>
<td>$ -</td>
<td>$ -</td>
<td>0%</td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP, LOAN, & TRUST FUND (75)
BALANCE SHEET
APRIL 30, 2014

ASSETS:

Cash in County Treasury $42,309
Cash in Local Agency Investment Fund $68,735
Cash in Bank - Checking Account $1,922
Cash in Bank - NDSL-Checking Account $1,802
Accounts Receivable - Miscellaneous $-
Due From Other Funds $5,849
Total Assets $120,617

LIABILITIES & FUND BALANCE

LIABILITIES:

Accounts Payable $-
Sales/Use Tax Payable $-
Due To Other Funds $-
Total Liabilities $-

FUND BALANCE:

Restricted - Endowed Corpus $-
Restricted - Endowed Operating $1,575
Restricted - Loans & Trusts $119,042
Total Fund Balance $120,617
Total Liabilities & Fund Balance $120,617
HARTNELL COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP, LOAN, AND TRUST FUND (75)
STATEMENT OF REVENUE, EXPENDITURES
AND CHANGES IN FUND BALANCE
JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th>REVENUES:</th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest</td>
<td>$ 300</td>
<td>$ 427</td>
<td>$ (127)</td>
</tr>
<tr>
<td>Other Student Services Income</td>
<td>77,700</td>
<td>43,788</td>
<td>33,912</td>
</tr>
<tr>
<td>Other Local Income</td>
<td>1,000</td>
<td>871</td>
<td>129</td>
</tr>
<tr>
<td>Restricted-Other Trust Income</td>
<td>-</td>
<td>301</td>
<td>(301)</td>
</tr>
<tr>
<td>Total</td>
<td>79,000</td>
<td>45,387</td>
<td>33,613</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>EXPENDITURES:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted - Loans &amp; Trusts</td>
<td>-</td>
<td>2,655</td>
<td>(2,655)</td>
</tr>
<tr>
<td>Administrative Costs</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Funds Placed in Hartnell Foundation</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>97,650</td>
<td>42,472</td>
<td>55,178</td>
</tr>
<tr>
<td>Total</td>
<td>97,650</td>
<td>45,137</td>
<td>52,513</td>
</tr>
</tbody>
</table>

| NET INCREASE (DECREASE) IN FUND BALANCE | (18,650) | 250   | (18,900) |

| BEGINNING BALANCE - JULY 1 | 120,367 | 120,367 | -       |

| ENDING BALANCE               | $ 101,717 | $ 120,617 | $ (18,900) | 119% |
HARTNELL COMMUNITY COLLEGE DISTRICT
SCHOLARSHIP, LOAN, AND TRUST FUND (75)
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>BALANCE</th>
<th>CASH RECEIPTS</th>
<th>CASH DISBS.</th>
<th>ENDING BALANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>JULY 1, 2013</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>NDSL Sub-total</td>
<td>1,411</td>
<td>164</td>
<td>-</td>
<td>1,575</td>
</tr>
<tr>
<td></td>
<td>1,411</td>
<td>164</td>
<td>-</td>
<td>1,575</td>
</tr>
</tbody>
</table>

Loan and Trust Accounts:

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Balance</th>
<th>Cash Receipts</th>
<th>Cash Disbursements</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Use-Nonprogram</td>
<td>26,397</td>
<td>2,450</td>
<td>-</td>
<td>28,847</td>
</tr>
<tr>
<td>Telephone Instruments Account</td>
<td>3,879</td>
<td>-</td>
<td>2,665</td>
<td>1,214</td>
</tr>
<tr>
<td>Int'l Student Program</td>
<td>1,761</td>
<td>-</td>
<td>-</td>
<td>1,761</td>
</tr>
<tr>
<td>CA Assoc/Latino CC Trustees</td>
<td>774</td>
<td>-</td>
<td>-</td>
<td>774</td>
</tr>
<tr>
<td>Women's History Month</td>
<td>1,166</td>
<td>-</td>
<td>-</td>
<td>1,166</td>
</tr>
<tr>
<td>Hartnell Cares</td>
<td>1,323</td>
<td>301</td>
<td>-</td>
<td>1,624</td>
</tr>
<tr>
<td>Assoc. for Student Excellence</td>
<td>312</td>
<td>-</td>
<td>-</td>
<td>312</td>
</tr>
<tr>
<td>HS/HCCD Coordinating Council</td>
<td>3,824</td>
<td>-</td>
<td>-</td>
<td>3,824</td>
</tr>
<tr>
<td>SIFE (Salinas)</td>
<td>1,328</td>
<td>-</td>
<td>-</td>
<td>1,328</td>
</tr>
<tr>
<td>Voces Literarias</td>
<td>94</td>
<td>-</td>
<td>-</td>
<td>94</td>
</tr>
<tr>
<td>Classified Senate Trust</td>
<td>3,498</td>
<td>-</td>
<td>-</td>
<td>3,498</td>
</tr>
<tr>
<td>Medical Lab Tech Trust</td>
<td>87</td>
<td>-</td>
<td>-</td>
<td>87</td>
</tr>
<tr>
<td>Bob Beery Trust</td>
<td>695</td>
<td>-</td>
<td>-</td>
<td>695</td>
</tr>
<tr>
<td>CIS Lab Kits</td>
<td>23,059</td>
<td>-</td>
<td>-</td>
<td>23,059</td>
</tr>
<tr>
<td>Classified Excellence Awards</td>
<td>100</td>
<td>-</td>
<td>-</td>
<td>100</td>
</tr>
<tr>
<td>English Lab Kits</td>
<td>2,461</td>
<td>-</td>
<td>-</td>
<td>2,461</td>
</tr>
<tr>
<td>President's Leadership Series</td>
<td>375</td>
<td>-</td>
<td>-</td>
<td>375</td>
</tr>
<tr>
<td>Asian American Heritage Month</td>
<td>150</td>
<td>-</td>
<td>-</td>
<td>150</td>
</tr>
<tr>
<td>Kokusai Hort -Therapy College</td>
<td>1,156</td>
<td>-</td>
<td>-</td>
<td>1,156</td>
</tr>
<tr>
<td>Hartnell Heart</td>
<td>167</td>
<td>-</td>
<td>-</td>
<td>167</td>
</tr>
<tr>
<td>Nursing Loans</td>
<td>4,767</td>
<td>-</td>
<td>-</td>
<td>4,767</td>
</tr>
<tr>
<td>Hafen Loans</td>
<td>2,991</td>
<td>-</td>
<td>-</td>
<td>2,991</td>
</tr>
<tr>
<td>Other Loans</td>
<td>9,545</td>
<td>-</td>
<td>-</td>
<td>9,545</td>
</tr>
<tr>
<td>Albertson Loans</td>
<td>29,047</td>
<td>-</td>
<td>-</td>
<td>29,047</td>
</tr>
<tr>
<td>Sub-total</td>
<td>118,956</td>
<td>301</td>
<td>2,665</td>
<td>119,042</td>
</tr>
<tr>
<td>Total</td>
<td>120,367</td>
<td>2,751</td>
<td>2,665</td>
<td>120,617</td>
</tr>
</tbody>
</table>
ASSETS:

Cash in County Treasury $ 85,497
Cash in Bank - Checking Account 4,778
Petty Cash/Change Fund 1,200
Accounts Receivable - Miscellaneous 95
Due From Other Funds 1,938
Total Assets $ 93,508

LIABILITIES & FUND BALANCE:

LIABILITIES:

Accounts Payable 1,865
Sales/Use Tax Payable 402
Due To Other Funds -
Total Liabilities 2,267

FUND BALANCE:

Restricted - Team Accounts 58,693
Unrestricted 32,548
Total Fund Balance $ 91,241

Total Liabilities & Fund Balance $ 93,508
## HARTNELL COMMUNITY COLLEGE DISTRICT
### INTERCOLLEGIATE ATHLETIC FUND (79)
#### STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
##### JULY 01, 2013 THROUGH APRIL 30, 2014

### REVENUES:

<table>
<thead>
<tr>
<th>Item</th>
<th>Budget</th>
<th>Actual</th>
<th>Balance</th>
<th>% to Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Team Accounts</td>
<td>$ -</td>
<td>8,628</td>
<td>$(8,628)</td>
<td>0%</td>
</tr>
<tr>
<td>Basketball - Gate</td>
<td>2,000</td>
<td>1,277</td>
<td>723</td>
<td>64%</td>
</tr>
<tr>
<td>Football - Gate</td>
<td>10,000</td>
<td>10,142</td>
<td>(142)</td>
<td>101%</td>
</tr>
<tr>
<td>Basketball - Concessions</td>
<td>600</td>
<td>451</td>
<td>149</td>
<td>75%</td>
</tr>
<tr>
<td>Football - Concessions</td>
<td>4,000</td>
<td>5,145</td>
<td>(1,145)</td>
<td>129%</td>
</tr>
<tr>
<td>Interest</td>
<td>200</td>
<td>262</td>
<td>(62)</td>
<td>131%</td>
</tr>
<tr>
<td>Miscellaneous/Commissions</td>
<td>7,000</td>
<td>14,596</td>
<td>(7,596)</td>
<td>209%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>23,800</td>
<td>40,501</td>
<td>(16,701)</td>
<td>170%</td>
</tr>
</tbody>
</table>

### EXPENDITURES:

<table>
<thead>
<tr>
<th>Item</th>
<th>Budget</th>
<th>Actual</th>
<th>Balance</th>
<th>% to Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Team Accounts</td>
<td>-</td>
<td>20,636</td>
<td>(20,636)</td>
<td>0%</td>
</tr>
<tr>
<td>Classified Salaries</td>
<td>-</td>
<td>9,775</td>
<td>(9,775)</td>
<td>0%</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>-</td>
<td>1,038</td>
<td>(1,038)</td>
<td>0%</td>
</tr>
<tr>
<td>Supplies &amp; Materials</td>
<td>5,000</td>
<td>4,411</td>
<td>589</td>
<td>88%</td>
</tr>
<tr>
<td>Other Operating Expenses &amp; Services</td>
<td>29,000</td>
<td>32,188</td>
<td>(3,188)</td>
<td>111%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>34,000</td>
<td>68,048</td>
<td>(34,048)</td>
<td>200%</td>
</tr>
</tbody>
</table>

### EXCESS (DEFICIENCY) OF REVENUES OVER EXP

- **(10,200)**
- **(27,547)**
- **17,347**
- **270%**

### OTHER FINANCING SOURCES (OTHER OUTGO):

<table>
<thead>
<tr>
<th>Item</th>
<th>Budget</th>
<th>Actual</th>
<th>Balance</th>
<th>% to Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interfund Transfers</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
</tbody>
</table>

### NET INCREASE (DECREASE) IN FUND BALANCE

- **(10,200)**
- **(27,547)**
- **17,347**

### BEGINNING BALANCE - JULY 1

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>Actual</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>118,788</td>
<td>118,788</td>
<td>-</td>
</tr>
</tbody>
</table>

### ENDING BALANCE

<p>| | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$108,588</td>
<td>$91,241</td>
<td>$17,347</td>
</tr>
</tbody>
</table>

Page 36
<table>
<thead>
<tr>
<th>Account</th>
<th>JULY 1, 2013</th>
<th>CASH RECEIPTS</th>
<th>DISBS.</th>
<th>CASH ENDING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Athletic Summer Program</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td>Centrifugal Dance Force</td>
<td>705</td>
<td>-</td>
<td>-</td>
<td>705</td>
</tr>
<tr>
<td>Baseball</td>
<td>10,241</td>
<td>-</td>
<td>3,467</td>
<td>6,774</td>
</tr>
<tr>
<td>Track Holding</td>
<td>5,477</td>
<td>-</td>
<td>5,372</td>
<td>105</td>
</tr>
<tr>
<td>Women’s Volleyball Holding</td>
<td>6,670</td>
<td>1,287</td>
<td>-</td>
<td>7,957</td>
</tr>
<tr>
<td>Women’s Basketball Holding</td>
<td>1,959</td>
<td>1,397</td>
<td>-</td>
<td>3,356</td>
</tr>
<tr>
<td>Men’s Soccer Holding</td>
<td>9,323</td>
<td>4,698</td>
<td>-</td>
<td>14,021</td>
</tr>
<tr>
<td>Cross Country</td>
<td>-</td>
<td>1,100</td>
<td>-</td>
<td>1,100</td>
</tr>
<tr>
<td>Men’s Basketball Holding</td>
<td>7,555</td>
<td>146</td>
<td>-</td>
<td>7,701</td>
</tr>
<tr>
<td>Football Holding</td>
<td>9,305</td>
<td>-</td>
<td>3,160</td>
<td>6,145</td>
</tr>
<tr>
<td>Women’s Softball Holding</td>
<td>4,558</td>
<td>-</td>
<td>1,819</td>
<td>2,739</td>
</tr>
<tr>
<td>Athletic Holding</td>
<td>14,908</td>
<td>-</td>
<td>6,818</td>
<td>8,090</td>
</tr>
<tr>
<td>Undesignated</td>
<td>48,087</td>
<td>31,873</td>
<td>47,412</td>
<td>32,548</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$118,788</strong></td>
<td><strong>$40,501</strong></td>
<td><strong>$68,048</strong></td>
<td><strong>$91,241</strong></td>
</tr>
</tbody>
</table>
HARTNELL COMMUNITY COLLEGE DISTRICT  
CAPITAL ASSETS FUND (90)  
BALANCE SHEET  
APRIL 30, 2014

ASSETS:

<table>
<thead>
<tr>
<th>Asset</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$590,992</td>
</tr>
<tr>
<td>Buildings</td>
<td>141,430,669</td>
</tr>
<tr>
<td>Site Improvements</td>
<td>26,218,752</td>
</tr>
<tr>
<td>Equipments</td>
<td>14,550,763</td>
</tr>
<tr>
<td>Construction in Process</td>
<td>10,902,811</td>
</tr>
<tr>
<td>Accumulated Depreciation</td>
<td>(47,005,832)</td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$146,688,155</strong></td>
</tr>
</tbody>
</table>

FUND BALANCE:  

| Amount | $146,688,155 |
### HARTNELL COMMUNITY COLLEGE DISTRICT
### CAPITAL ASSETS FUND (90)
### STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
### JULY 01, 2013 THROUGH APRIL 30, 2014

<table>
<thead>
<tr>
<th></th>
<th>BUDGET</th>
<th>ACTUAL</th>
<th>BALANCE</th>
<th>ACTUAL PERCENT TO BUDGET</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>EXPENDITURES:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation Expense</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>-</td>
</tr>
<tr>
<td>Loss on Retirement of Asset</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>BEGINNING BALANCE - JULY 1</strong></td>
<td>146,688,155</td>
<td>146,688,155</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Capitial Additions</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>ENDING BALANCE</strong></td>
<td>$ 146,688,155</td>
<td>$ 146,688,155</td>
<td>$ -</td>
<td>100%</td>
</tr>
<tr>
<td>FUND / INSTITUTION</td>
<td>TYPE</td>
<td>DATE</td>
<td>RATE</td>
<td>AMOUNT</td>
</tr>
<tr>
<td>-------------------------------------------------------</td>
<td>------</td>
<td>------</td>
<td>-------</td>
<td>---------</td>
</tr>
<tr>
<td>Property Aquisition Fund 44:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Agency Investment Fund (LAIF)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Associated Student Body Fund 71:</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Local Agency Investment Fund (LAIF)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Scholarship, Loan, &amp; Trust Fund 75:</td>
<td></td>
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<tr>
<td>Local Agency Investment Fund (LAIF)</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>PMIA</td>
<td>n/a</td>
<td>0.233%</td>
<td>$ 240,516</td>
</tr>
<tr>
<td></td>
<td>PMIA</td>
<td>n/a</td>
<td>0.233%</td>
<td>$ 160,222</td>
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<tr>
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<td>PMIA</td>
<td>n/a</td>
<td>0.233%</td>
<td>$  68,674</td>
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<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td></td>
<td>$ 469,412</td>
</tr>
</tbody>
</table>

**NOTES:**
Funds in the custody of the County Treasury and operational checking accounts are not listed on this report.

We periodically review rates to assure that they are competitive.

All deposits are collateralized in accordance with the Federal Local Agency Deposit Security Law.