2024 Annual Fiscal Report Questions California Community College (Fiscal Year 2022-2023) - Single College District: [contact("organization")]

College name:

Hartnell College

2. District name (if different from college name, otherwise enter 'n/a'):

Hartnell Community College District

3. Contact information for Chief Business Officers:

Name of College/District Chief Business Officer (CBO)

Graciano Mendoza

Title of College/District CBO

VP of Administrative Services

Phone number of College/District CBO

831-755-6914

E-mail of College/District CBO

gmendoza@hartnell.edu

4. Revenue (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 2020/2021 ($)	FY 2021/2022 ($)	FY 2022/2023 ($)
4a. Total Unrestricted General Fund Revenues (excluding account 8900)	55,140,243	59,458,452	67,205,752
4b. Other Unrestricted Financing Sources (account 8900) (if none, please enter 0)	138,829	120,010	101,056

4bi. On the previous page, you listed $138,829 in revenue from Other Unrestricted Financing Sources in FY 2020/2021. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount ($)	Sustainable/One-time/HEERF
FY 2020/2021 (1)	Bookstore Commission	100000	One-time
FY 2020/2021 (2)	HEERF lost revenue	38829	HEERF

4bi. On the previous page, you listed $120,010 in revenue from Other Unrestricted Financing Sources in FY 2021/2022. Please describe the two primary sources for this revenue. (List no more than 2).

	Description	Amount ($)	Sustainable/One-time/HEERF
FY 2021/2022 (1)	Bookstore Commission & Retiree Health Benefits Transfer	110277	One-time
FY 2021/2022 (2)	HEERF lost revenue	9733	HEERF

4bi. On the previous page, you listed $101,056 in revenue from Other Unrestricted Financing Sources in FY 2022/2023. Please describe the two primary sources for this revenue. (List no more than 2). Please list HEERF as one-time for 2022-2023.

	Description	Amount ($)	Sustainable/One-time
FY 2022/2023 (1)	Bookstore Commission	100000	One-time
FY 2022/2023 (2)	HEERF lost revenue	1056	One-time

5. Unrestricted General Fund Beginning/Ending Balance

	FY 2020/2021 ($)	FY 2021/2022 ($)	FY 2022/2023 ($)
a. Net (Adjusted) Unrestricted General Fund Beginning Balance *Use adjusted unrestricted beginning fund balance from CCFS 311 Annual.*	14,179,920	14,180,012	15,077,686
b. Net Unrestricted General Fund Ending Balance, including transfers in/out *This amount is the amount reported on the CCFS 311 report after transfers in/out*	14,180,012	15,077,686	16,077,687

6. Expenditures (Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)

	FY 2020/2021 ($)	FY 2021/2022 ($)	FY 2022/2023 ($)
a. Total Unrestricted General Fund Expenditures (including account 7000)	55,278,980	58,680,788	66,306,807
b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	44,776,510	46,584,654	51,454,548
c. Other Unrestricted General Fund Expenses (6a-6b)	10,502,470	12,096,134	14,852,259
d. Unrestricted General Fund Ending Balance *6.d. same as 5.b., which includes transfers in/out*	14,180,012	15,077,686	16,077,687

7. Did the District borrow funds for cash flow purposes?

	Yes	No
FY 2020/2021		X
FY 2021/2022		X
FY 2022/2023		X

8. Short-Term Borrowing (TRANS, etc.)

FY 2020/2021 ($) : 0
FY 2021/2022 ($) : 0
FY 2022/2023 ($) : 0

9. Did the District issue unrestricted long-term debt instruments or other new borrowing (not G.O. Bonds) during the fiscal year? (Do not include GASB 87 capitalized leases)

	Yes	No
FY 2020/2021		X
FY 2021/2022		X
FY 2022/2023		X

9a. If you answered YES for any year in question 9, please indicate what type. Enter n/a if not applicable.

	FY 2020/2021	FY 2021/2022	FY 2022/2023
Please indicate what type of long-term debt instruments or new borrowing the college issued.	n/a	n/a	n/a

9b. If you answered YES for any year in question 9, please indicate amounts. Enter n/a if you answered NO.

	FY 2020/2021 ($)	FY 2021/2022 ($)	FY 2022/2023 ($)
Total amount for debt instruments/borrowing entered for question.	n/a	n/a	n/a

10. Annual Debt Service Payments (Unrestricted General Fund). Please include annual payments on GASB 87 capitalized leases.

	FY 2020/2021 ($)	FY 2021/2022 ($)	FY 2022/2023 ($)
Annual Debt Service Payment Amounts *(include transfers made from the UGF to any other fund for the purposes of debt service payments)*	n/a	n/a	n/a

11. Most recent GASB 74/75 OPEB actuarial year:

a. Total OPEB Liability (TOL) for OPEB

8,773,708

b. Fiduciary Net Position (FNP)

7,155,748

c. Net OPEB Liability (11a-11b)

1,617,960

d. Funded Ratio [Fiduciary Net Position (FNP)/TOL]

82%

12. Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date

06/30/2021

13. Has an irrevocable trust been established for OPEB liabilities?

Yes

14. OPEB Trust or Reserves (enter n/a if not applicable)

	FY 2020/2021 ($)	FY 2021/2022 ($)	FY 2022/2023 ($)
14a. Amount deposited into OPEB Irrevocable Trust *Add amounts deposited during the fiscal year. These amounts are usually included in the District's Annual Audit, and trust is referred to as Fiduciary Trust or Plan Fiduciary.*	0	1,108,700	0
14b. Amount deposited into non-irrevocable Reserve specifically for OPEB	0	0	0

15. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2022/2023?

No

16. Cash Balance at June 30 from Annual CCFS 311 Report

	FY 2020/2021 ($)	FY 2021/2022 ($)	FY 2022/2023 ($)
Combined General Fund Balance Sheet Total (Unrestricted and Restricted – accounts 9100 through 9115)	13,020,508	26,560,660	43,268,396

17. Does the College prepare cash flow projections during the year?

Yes

18. Date annual audit report for 2022/2023 was electronically submitted to ACCJC, along with the institution's response to any audit exceptions

04/11/2024

19. List the number of audit findings (financial statement, federal compliance and state compliance) for each year

	FY 2020/2021	FY 2021/2022	FY 2022/2023
Number of findings (enter 0 if none)	0	0	0

20. From Summary of Auditors Results (Annual Audit) for FY 2022/2023:

Number of modified/qualified opinions, if any (enter 0 if none):

0

21. Budgeted/Actual FTES

	FY 2020/2021	FY 2021/2022	FY 2022/2023
21a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target) *Resident FTES only.*	7,532	7,368	7,368
21b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320, or from more recent CCFS 320 Recal if applicable *Report resident FTES only. Please use actual FTES, not hold harmless FTES*	7305	6590	6655

22a. During the report year, did the institution settle any contracts with employee bargaining units?

Yes

22b. Did any negotiations remain open?

Yes

22c. How many unit contracts remained open (ongoing negotiations) for over two years? (enter 0 if none)

0

22d. Please use the box below to provide additional context related to ongoing negotiations.

Hartnell College has 3 union-represented employee units (L-39, CSEA, and HCFA-Hartnell College Faculty Association).
L-39 agreement covering 7/1/2023 - 6/30/2025 was board ratified on 4/4/2023.
CSEA Tentative Agreement covering 7/1/2022 - 6/30/2025 was board ratified on 8/15/2023.
HCFA Tentative Agreement covering 7/1/2022 - 6/30/2025 was board ratified on 12/12/2023.

23. USDE official cohort Student Loan Default Rate (FSLD)

	Cohort Year 2018 (Published fall 2021)	Cohort Year 2019 (Published fall 2022)	Cohort Year 2020 (Published fall 2023)
Cohort 3-year rate	11.1%	6.2%	0%

24a. For report year, how many executive or senior administrative leadership positions have a new permanent administrator hired into the position as of June 30, 2023, or remain vacant at June 30, 2023?

3

24b. How many executive or senior administration leadership positions have been replaced with an interim as of June 30, 2023?

0

24c. Please describe the leadership change(s) (Please enter 'n/a' if there were no leadership changes.)

Michael Gutierrez, Superintendent/President, was hired on 7/1/2022.
Dianna Rose, VP of Human Resources, was hired on 7/1/2022.
Graciano Mendoza, VP of Administrative Services, was hired on 8/1/2022.

25. Please use this text box to provide any comments regarding the data submitted in this report (optional, no limit).

At the time of submission, the USDE official cohort Student Loan Default Rates for Cohort 2019 and 2020 could not be obtained, so 0% was input.

Name of person submitting this report:

David Techaira

Title of person submitting this report:

Executive Director of Fiscal and Auxiliary Services

Email of person submitting this report:

dtechair@hartnell.edu

Email Confirmation:

dtechair@hartnell.edu

By submitting this report on behalf of my institution, I confirm that the data and information contained herein is accurate and correct to the best of my knowledge. The institution acknowledges that knowingly submitting false or inaccurate data may result in notification to the U.S. Department of Education and/or accreditation action.

Check to confirm and acknowledge