## General Information

<table>
<thead>
<tr>
<th>#</th>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Confirm College Information</td>
<td>Confirmed</td>
</tr>
<tr>
<td>2.</td>
<td>District Name: Is the college a single college district?</td>
<td>Hartnell Community College District Yes</td>
</tr>
</tbody>
</table>

### 2. Additional Information:
If the college is a single college district, questions 21a, 21b, 22, 23 and 24 will "auto fill" from 18a, 18b, 4a, 6a, and 6d respectively.

3. **a.** Name of College Chief Business Officer (CBO): David Techaira  
   **b.** Title of College CBO: Controller/Chief Business Officer  
   **c.** Phone number of College CBO: 8317556835  
   **d.** E-mail of College CBO: dtechair@hartnell.edu  
   **e.** Name of District CBO: David Techaira  
   **f.** Title of District CBO: Controller/Chief Business Officer  
   **g.** Phone number of District CBO: 8317556835  
   **h.** E-mail of District CBO: dtechair@hartnell.edu

### 3. Additional Information:
The District CBO email address will be copied on the final report once it has been approved by the CEO.

## DISTRICT DATA (including single college organizations) Revenue

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

<table>
<thead>
<tr>
<th>Year</th>
<th>Description</th>
<th>Amount</th>
<th>Sustainable/One-time</th>
</tr>
</thead>
<tbody>
<tr>
<td>FY 18/19</td>
<td>Interfund transfer from bookstore operations/commissions</td>
<td>$ 100,000</td>
<td>Sustainable</td>
</tr>
<tr>
<td>FY 18/19</td>
<td></td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>FY 19/20</td>
<td>Interfund transfer from bookstore operations/commissions</td>
<td>$ 100,000</td>
<td>Sustainable</td>
</tr>
<tr>
<td>FY 19/20</td>
<td></td>
<td>$ 0</td>
<td></td>
</tr>
<tr>
<td>FY 20/21</td>
<td>Interfund transfer from bookstore operations/commissions</td>
<td>$ 100,000</td>
<td>Sustainable</td>
</tr>
<tr>
<td>FY 20/21</td>
<td>Lost revenue for planetarium and facilities rentals</td>
<td>$ 38,829</td>
<td>HEERF</td>
</tr>
</tbody>
</table>

### 4. Additional Information:
ACCJC does not count other unrestricted financing sources as a regular and ongoing source of revenue, unless it is a sustainable annual revenue. ACCJC will count HEERF funds as sustainable for 2020-21. Transfers-in from OPEB trusts are not sustainable; list as one-time.
### 5. Additional Information:

a. Use adjusted beginning fund balance from CCFS 311 Annual Report

b. This amount is the amount reported on the CCFS 311 report after transfers in/out

### Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

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

<table>
<thead>
<tr>
<th></th>
<th>FY 18/19</th>
<th>FY 19/20</th>
<th>FY 20/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Unrestricted General Fund Expenditures (including account 7000)</td>
<td>$53,403,597</td>
<td>$53,972,206</td>
<td>$55,278,980</td>
</tr>
<tr>
<td>Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)</td>
<td>$44,354,911</td>
<td>$45,119,330</td>
<td>$44,776,510</td>
</tr>
<tr>
<td>Other Unrestricted General Fund Outgo (6a - 6b)</td>
<td>$9,048,686</td>
<td>$8,852,876</td>
<td>$10,502,470</td>
</tr>
<tr>
<td>Unrestricted General Fund Ending Balance</td>
<td>$11,173,726</td>
<td>$14,179,920</td>
<td>$14,180,012</td>
</tr>
</tbody>
</table>

- **6.** If the report year closed with an Unrestricted General Fund deficit, does the district anticipate to close 21/22 with a deficit? **N/A**
- **i.** If yes, what is the estimated unrestricted deficit?

### Liabilities - Debt

<table>
<thead>
<tr>
<th></th>
<th>FY 18/19</th>
<th>FY 19/20</th>
<th>FY 20/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Borrowing/Total Debt — Unrestricted General Fund</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Short-Term Borrowing (TRANS, etc)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>Long-Term Debt (COPs, Capital Leases, other long-term borrowing)</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
</tbody>
</table>

- **8.** If the report year closed with an Unrestricted General Fund deficit, does the district anticipate to close 21/22 with a deficit? **N/A**
- **i.** If yes, what is the estimated unrestricted deficit?

### Other Post Employment Benefits

(Source: Most recent GASB 74/75 OPEB Actuarial Report)

<table>
<thead>
<tr>
<th></th>
<th>FY 20/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total OPEB Liability (TOL) for OPEB</td>
<td>$8,094,697</td>
</tr>
<tr>
<td>Net OPEB Liability (NOL) for OPEB</td>
<td>$1,108,700</td>
</tr>
<tr>
<td>Funded Ratio [Fiduciary Net Position (FNP/TOL)]</td>
<td>86 %</td>
</tr>
</tbody>
</table>
d. NOL as Percentage of OPEB Payroll  
  
2 %

e. Service Cost (SC)  
  
$ 415,752

f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability  
  
$ 287,463

11. Additional Information:  
Annual contribution to the Service Cost is generally the pay-as-you-go cost paid by the unrestricted general fund. Any contribution to the NOL is generally above that amount, and is paid into an Irrevocable Trust during the fiscal year. Please list both amounts here. Note this does not include any change in value or investment earnings of the trust.

12. Date of most recent GASB 74/75 OPEB Actuarial Report - use valuation date (mm/dd/yyyy)  
  
3/11/2022

13. Additional Information:  

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

FY 18/19 FY 19/20 FY 20/21  
Yes

b. Amount deposited into OPEB Irrevocable Trust  

FY 18/19 FY 19/20 FY 20/21  
$ 0 $ 0 $ 0

c. Amount deposited into non-irrevocable Reserve specifically for OPEB  

FY 18/19 FY 19/20 FY 20/21  
$ 0 $ 0 $ 0

d. OPEB Irrevocable Trust Balance as of fiscal year end  

FY 18/19 FY 19/20 FY 20/21  
$ 5,300,996 $ 5,485,905 $ 6,990,578

e. Has the district utilized OPEB or other special retiree benefit funds to help balance the general fund budget in 2020/21?  

No

13. Additional Information:  
b. 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.  
e. If “yes”, that description and amount should be reported in 4.b.i. for FY 20/21

Cash Position

14. Cash Balance at June 30 from Annual CCFS-311 Report (Combined General Fund Balance Sheet Total — Unrestricted and Restricted-accounts 9100 through 9115)  

FY 18/19 FY 19/20 FY 20/21  
$ 16,084,100 $ 16,251,996 $ 13,020,508

15. Does the district prepare cash flow projections during the year?  

Yes

b. Does the district anticipate significant cash flow issues during 21/22?  

No

15. Additional Information:  
b. Significant cash flow issues are defined as needing additional cash equal to or exceeding 15% of unrestricted GF revenues

Annual Audit Information

16. Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution’s response to any audit exceptions (mm/dd/yyyy)  

3/14/2022

NOTE: Audited financial statements are due to the ACCJC no later than April 8, 2022. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.

17. a. List the number of audit findings (financial statement, federal compliance, and state compliance) for each year. (Enter 0 if none):  

FY 18/19 FY 19/20 FY 20/21  
1 0 0

b. From Summary of Auditors Results (Annual Audit) for 2020-21 (this is usually a single page at the beginning of the Findings and Questioned Costs section):  

Financial Statements  
i. Type of auditor’s report issued  
  
Unmodified

ii. Internal Control Material Weaknesses identified  
  
No

iii. Internal Control Significant Deficiencies identified  
  
No

Federal Awards
i. Type of auditor’s report issued on compliance: Unmodified

ii. Internal Control Material Weaknesses identified: No

iii. Internal Control Significant Deficiencies identified: No

iv. Qualified as low-risk auditee: Yes

State Awards

i. Type of auditor’s report issued on compliance: Unmodified

If qualified, how many state programs were qualified: N/A

ii. Internal Control Material Weaknesses identified: No

iii. Internal Control Significant Deficiencies identified: No

Other District Information

18. Final Adopted Budget — budgeted Full Time Equivalent Students (FTES) (Annual Target)

FY 18/19: 7,359
FY 19/20: 7,516
FY 20/21: 7,532

Actual Full Time Equivalent Students (FTES) from Annual CCFS 320

FY 18/19: 7,338
FY 19/20: 7,592
FY 20/21: 7,305

18. Additional Information:

a. Resident FTES only.
b. Report resident FTES only. Please use actual FTES, not hold harmless FTES.

19. Number of FTES shifted into the fiscal year, or out of the fiscal year

FY 18/19: -72
FY 19/20: 0
FY 20/21: 0

d. If the District shifted both in and out of a fiscal year, report the net (positive or negative). A negative number may be entered. For FTES shifted into a given year, that same amount should be subtracted from the corresponding report year.

20. During the report year, did the district settle any contracts with employee bargaining units? No

b. Did any negotiations remain open? No
c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues

2% salary increase for 2020-21 for all employees. MOUs related to COVID were established.

College Data

NOTE: For a single college district the information is the same that was entered into the District section of the report.

21. Final Adopted Budget - budgeted Full Time Equivalent Students (FTES) (Annual Target)

a. FY 18/19: 7,359
FY 19/20: 7,516
FY 20/21: 7,532

b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320

FY 18/19: 7,338
FY 19/20: 7,592
FY 20/21: 7,305

c. Is the college experiencing enrollment decline in the current (21/22) year? Yes

i. If yes, what is the estimated FTES decline? -289

21. Additional Information:

For a single college district the information is the same that was entered into the District section of the report.

22. Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)

FY 18/19: $ 53,409,950
FY 19/20: $ 56,878,400
FY 20/21: $ 55,140,243

23. Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)

FY 18/19: $ 52,348,895
FY 19/20: $ 52,857,781
FY 20/21: $ 52,244,532
23. Additional Information: 
For a college within a multi-college District, include District allocated costs.

24. Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)

<table>
<thead>
<tr>
<th></th>
<th>FY 18/19</th>
<th>FY 19/20</th>
<th>FY 20/21</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>$ 11,173,726</td>
<td>$ 14,179,920</td>
<td>$ 14,180,012</td>
</tr>
</tbody>
</table>

25. What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year’s budget?

<table>
<thead>
<tr>
<th></th>
<th>FY 18/19</th>
<th>FY 19/20</th>
<th>FY 20/21</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0 %</td>
<td>0 %</td>
<td>0 %</td>
</tr>
</tbody>
</table>

26. USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)

<table>
<thead>
<tr>
<th>Cohort Year 2016</th>
<th>Cohort Year 2017</th>
<th>Cohort Year 2018</th>
</tr>
</thead>
<tbody>
<tr>
<td>18.8 %</td>
<td>12 %</td>
<td>11.1 %</td>
</tr>
</tbody>
</table>

**District and College Data**

a. Were there any executive or senior administration leadership changes at the College or District during the most recent report year, including June 30? List for the District and for the College. **Yes**

b. Please describe the leadership change(s)

Superintendent/President: Dr. Rodriguez served as the Interim Superintendent/President through 1/14/2022. Dr. Steven Crow is currently the Interim Superintendent/President through 6/30/2022. VP of Administrative Services (VPAS / CBO): Ms. Wilczewski served as VPAS through 9/16/2020. Mr. Munoz served as interim VPAS through January 2021. Dr. Steven Crow was hired in January 2021. VP of Human Resources (VPHR): Mr. Engeldinger served as VPHR through 6/30/2021. Ms. Beam was hired as interim VPHR beginning 7/1/2021.

c. How many executive or senior administration positions have been replaced with an interim, or remain vacant, as of 6/30/2021? **1**

27. Additional Information: 
Senior administrative leadership generally includes the Chief Executive Officer (CEO) of the college/district and any administrators who report to that position and/or sit on the CEO’s cabinet or executive committee. ‘Senior executive leadership’ always includes the chief business official, chief financial officer of the college/district.

The data included in this report are certified as a complete and accurate representation of the reporting college.

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