California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)
(Budget Report for Fiscal Year 2026-2027)

District: HARTNELL **District Code:** 450

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: David Techaira

Electronic Certification Date: Friday, October 02, 2026

Contact: Techaira David Executive Director of Fiscal and Auxiliary Services

(831) 755-6835 Ext: dtechair@hartnell.edu

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

CALIFORNIA COMMUNITY COLLEGES | **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report | **The Current Expense of Education**

SUPPLEMENTAL DATA | **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Academic Salaries	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	12,999,177	12,999,177		12,999,177
Other	1300	8,134,887	8,137,838		8,137,838
Total Instructional Salaries		21,134,064	21,137,015	0	21,137,015
Non-Instructional Salaries					
Contract or Regular	1200		3,886,126	590,845	4,476,971
Other	1400		952,468	225,492	1,177,960
Total Non-Instructional Salaries		0	4,838,594	816,337	5,654,931
Total Academic Salaries		21,134,064	25,975,609	816,337	26,791,946
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,837,371	1,924,420	12,761,791
Other	2300		905,696	577,862	1,483,558
Total Non-Instructional Salaries		0	11,743,067	2,502,282	14,245,349
Instructional Aides					
Regular Status	2200	1,012,625	1,012,625		1,012,625
Other	2400	55,912	55,912		55,912
Total Instructional Aides		1,068,537	1,068,537	0	1,068,537
Total Classified Salaries		1,068,537	12,811,604	2,502,282	15,313,886
Employee Benefits	3000	11,694,406	22,110,012	1,680,235	23,790,247
Supplies and Materials	4000		992,699	304,282	1,296,981
Other Operating Expenses	5000	264,431	7,983,428	1,241,053	9,224,481
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		34,161,438	69,873,352	6,544,189	76,417,541

CALIFORNIA COMMUNITY COLLEGES **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report **The Current Expense of Education**

SUPPLEMENTAL DATA **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Exclusions		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Activities to Exclude	**TOP Code**				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	87,721	87,721		87,721
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		285,715		285,715
Objects to Exclude	**Object Code**				
Rents and Leases	5060		17,118		17,118
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,746,911		1,746,911

CALIFORNIA COMMUNITY COLLEGES **Analysis of compliance with the 50 Percent Law (ECS 84362)**

Annual Financial and Budget Report **The Current Expense of Education**

SUPPLEMENTAL DATA **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		87,721	2,137,465	0	2,137,465
Total for ECS 84362, 50% Law		34,073,717	67,735,887	6,544,189	74,280,076
Percent of CEE (Instructional Salary Cost / Total CEE)		50.30%	100.00%		
50% of Current Expense of Education			33,867,944		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		34,073,717	67,735,887	6,544,189	74,280,076
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		34,161,438	69,873,352	6,544,189	76,417,541
Capital Expenditures	6000	8,869	107,695	45,979	153,674
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		34,170,307	69,981,047	6,590,168	76,571,215

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	205,948	193,976	399,924
In County Treasury	9112	21,852,091	12,558,379	34,410,470
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	4,500		4,500
Investments (at cost)	9120			0
Accounts Receivable	9130	9,935,573	4,186,578	14,122,151
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	325,179	146,293	471,472
TOTAL ASSETS		32,323,291	17,085,226	49,408,517
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,881,328	1,460,444	6,341,772
Accrued Salaries and Wages Payable	9520	1,134,018		1,134,018
Compensated Absences Payable Current	9530	1,619,069		1,619,069
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,746,673	15,031,115	17,777,788
TOTAL LIABILITIES		10,381,088	16,491,559	26,872,647

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

COMBINED BALANCE SHEET **10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		593,667	593,667
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	593,667	593,667
Uncommitted Fund Balance	9790	21,942,203		21,942,203
TOTAL FUND EQUITY		21,942,203	593,667	22,535,870
TOTAL LIABILITIES AND FUND EQUITY		32,323,291	17,085,226	49,408,517

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **20 Debt Service Funds:**

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET **29 Other Debt Service Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	9,900,914		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		9,900,914	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **20 Debt Service Funds:**

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET **29 Other Debt Service Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	9,900,914		
Total Designated Fund Balance		9,900,914	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		9,900,914	0	0
TOTAL LIABILITIES AND FUND EQUITY		9,900,914	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	20,004		5,436			
In County Treasury	9112	854,490		1,070,544			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	34,037		20,625			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		908,531	0	1,096,605	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			26,559			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			168,467			
TOTAL LIABILITIES		0	0	195,026	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	908,531	0	901,579	0	0	0
TOTAL FUND EQUITY		908,531	0	901,579	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		908,531	0	1,096,605	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	26,553,599		64,044,448
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	121,234		676,064
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	13,547		
TOTAL ASSETS		26,688,380	0	64,720,512
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	147,872		97,287
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		147,872	0	97,287

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			64,623,225
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	64,623,225
Uncommitted Fund Balance	9790	26,540,508		
TOTAL FUND EQUITY		26,540,508	0	64,623,225
TOTAL LIABILITIES AND FUND EQUITY		26,688,380	0	64,720,512

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		28,824		18,624
In County Treasury	9112		294,593		122,569
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		1,000		
Investments (at cost)	9120				
Accounts Receivable	9130		4,052		366
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		24,031		13,124
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350		209,166		
Accumulated Depreciation Equipment	9351		209,011		
Work in Progress	9360				
Total Fixed Assets		0	155	0	0
TOTAL ASSETS		0	352,655	0	154,683

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		7,669		9,977
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	7,669	0	9,977
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	7,669	0	9,977

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850		344,831		144,706
Investment in General Fixed Assets	9890		155		
TOTAL FUND EQUITY		0	344,986	0	144,706
TOTAL LIABILITIES AND FUND EQUITY		0	352,655	0	154,683

CALIFORNIA COMMUNITY COLLEGES | **Proprietary Funds Group**

Annual Financial and Budget Report | **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET | **69 Other Internal Service Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	13,857	
In County Treasury	9112	389,345	
Cash With Fiscal Agents	9113		16,875,354
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	78,469	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		481,671	16,875,354

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	481,671	16,875,354
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		481,671	16,875,354
TOTAL LIABILITIES AND FUND EQUITY		481,671	16,875,354

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	41,672							31,673
In County Treasury	9112	308,508	144,493		746,179	230,621			55,626
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								1,200
Investments (at cost)	9120								
Accounts Receivable	9130	2,784	1,317		39,784	2,153			625
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		352,964	145,810	0	785,963	232,774	0	0	89,124

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,282	21,154			37,942			3,654
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				785,963				
Total Current Liabilities and Deferred Revenue		3,282	21,154	0	785,963	37,942	0	0	3,654
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	3,282	21,154	0	785,963	37,942	0	0	3,654

COMBINED BALANCE SHEET

For Year Ended June 30, 2026 District ID: 450 Name: HARTNELL

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	71,608							
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		71,608	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	278,074	124,656			194,832			85,470
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		349,682	124,656	0	0	194,832	0	0	85,470
TOTAL LIABILITIES AND FUND EQUITY		352,964	145,810	0	785,963	232,774	0	0	89,124

For Actual Year: 2025-2026 District ID: 450 Name: HARTNELL

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,322,643	3,322,643
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		23,659	23,659
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		436,106	436,106
Other Federal Revenues	8190	7,298,665	3,080,867	10,379,532
Total Federal Revnues	8100	7,298,665	6,863,275	14,161,940
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	77,528		77,528
State General Apportionment	8612	24,001,847		24,001,847
Other General Apportionment	8613	3,357,879		3,357,879
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,837,203	1,837,203
Disabled Students Programs and Services(DSPS)	8623		1,237,527	1,237,527
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		156,976	156,976
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,339,334	12,339,334

For Actual Year: 2025-2026 District ID: 450 Name: HARTNELL

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	15,586,409		15,586,409
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	102,490		102,490
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,746,911	801,146	2,548,057
State Mandated Costs	8685	281,024		281,024
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	2,143,322	2,389,090	4,532,412
Total State Revenues	8600	47,297,410	18,761,276	66,058,686

CALIFORNIA COMMUNITY COLLEGES **Details of General Fund Revenue**

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026 District ID: 450 Name: HARTNELL

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	30,346,407		30,346,407
Tax Allocation, Supplemental Roll	8812	677,933		677,933
Tax Allocation, Unsecured Roll	8813	1,503,170		1,503,170
Prior Years Taxes	8816	369,447		369,447
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	262,265		262,265
Redevelopment Agency Funds - Residual	8819	1,565,407		1,565,407
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		54,053	54,053
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850			0
Interest and Investment Income	8860	2,100,044		2,100,044
Student Fees and Charges	8870			
Community Services Classes	8872	17,199		17,199
Dormitory	8873			0
Enrollment	8874	1,981,240		1,981,240
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	54,528		54,528
Nonresident Tuition	8880	613,585		613,585
Parking Services and Public Transportation	8881		110,828	110,828
Baccalaureate Degree Program Fee	8882	21,168		21,168
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	378,511	924,827	1,303,338
Total Local Revenues	8800	39,890,904	1,089,708	40,980,612
Total Revenues		94,486,979	26,714,259	121,201,238

SUPPLEMENTAL DATA

For Actual Year: 2025-2026 District ID: 450 Name: HARTNELL

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	500,000	4,477,226	4,977,226
Total Other Financing Sources	8900	500,000	4,477,226	4,977,226
Total Revenues and Other Financing Sources		94,986,979	31,191,485	126,178,464

CALIFORNIA COMMUNITY COLLEGES **Expend by Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	635,637		11,686			647,323
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,291,329	5,026	65,501	7,122		2,368,978
Business and Management	0500	997,093		3,113			1,000,206
Media and Communications	0600						0
Information Technology	0700	948,995		5,845			954,840
Education	0800	2,723,661	1,270	653			2,725,584
Engineering and Industrial Technologies	0900	1,552,355	29,540	486,213	407,614		2,475,722
Fine and Applied Arts	1000	1,781,758	29,621	25,568			1,836,947
Foreign language	1100	738,068	19,222				757,290
Health	1200	3,446,043	195,488	111,688	8,633		3,761,852
Family and Consumer Sciences	1300	708,267	40,954	40,043			789,264
Law	1400			5,000			5,000
Humanities(Letters)	1500	4,022,873					4,022,873
Library Science	1600	221,218		(254)			220,964
Mathematics	1700	3,018,333		1,363			3,019,696
Military Studies	1800						0
Physical Sciences	1900	1,952,504	1,421	22,869			1,976,794
Psychology	2000	824,198					824,198
Public and Protective Services	2100	735,165	35,469	218,749	57,268		1,046,651
Social Sciences	2200	2,422,046		9,500			2,431,546
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,174,577	433,286	1,161,500	76,984		6,846,347
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	87,721					87,721
Sub-Total Instructional Activites		34,281,841	791,297	2,169,037	557,621		37,799,796
Total Expenditures for GF Activities*		34,279,773	47,567,129	19,006,372	1,475,688	23,031,545	125,360,507

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	(973)	6,284,702	799,293	29,767		7,112,789
Course and Curriculum Development	6020		451,264	105,215	14,753		571,232
Academic / Faculty Senate	6030		390,176	14,319			404,495
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		(973)	7,126,142	918,827	44,520	0	8,088,516
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		872,650	11,333	66,357		950,340
Media	6130		241,394	4,470			245,864
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,854,380	460,347	21,600		2,336,327
Total Instructional Support Services		0	2,968,424	476,150	87,957	0	3,532,531
Admissions and Records	6200		1,450,273	81,818			1,532,091
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,571,022	1,602			2,572,624
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		483,752	18,971			502,723
Career Guidance	6340		247,262	19,454			266,716
Other Student Counseling and Guidance	6390		2,031,430				2,031,430
Total Student Couseling and Guidance		0	5,333,466	40,027	0	0	5,373,493

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		181,702	8,831		17,626	208,159
Disabled Student Programs and Services (DSPS)	6420		903,365	352,778	108,114		1,364,257
Extended Opportunity Programs and Services (EOPS)	6430		1,383,254	126,959		728,081	2,238,294
Health Services	6440			59,758			59,758
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,644,749	224,247			1,868,996
Job Placement Services	6470		358,710	1,213,071			1,571,781
Veterans Services	6480		117,718	60,875			178,593
Miscellaneous Student Services	6490	(489)	4,740,797	1,414,136	355,152	279,895	6,789,491
Total Other Student Services		(489)	9,330,295	3,460,655	463,266	1,025,602	14,279,329
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,009,225	13,335			1,022,560
Custodial Services	6530		1,846,556	114,230			1,960,786
Grounds Maintenance and Repairs	6550		384,147	64,243			448,390
Utilities	6570			2,228,130			2,228,130
Other Operations and Maintenance of Plant	6590		401,983	1,037,651	5,167		1,444,801
Total Operation and Maintenance of Plant	6500	0	3,641,911	3,457,589	5,167	0	7,104,667
Planning, Policymaking and Coordinations	6600		2,229,109	248,085			2,477,194

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710						0
Fiscal Operations	6720		2,854,031	2,005,740			4,859,771
Human Resourses Management	6730		1,480,300	162,743			1,643,043
Noninstruct Staff Retirees' Benefits & Retirement *	6740		285,715				285,715
Staff Development	6750			94,812			94,812
Staff Diversity	6760		13,796	201,289			215,085
Logistical Services	6770		257,474	951,247			1,208,721
Management Information Systems	6780		2,778,359	1,798,545	27,302		4,604,206
Other General Institutional Support Services	6790		1,031,940	506,924			1,538,864
Total General Institutional Support Services	6700	0	8,701,615	5,721,300	27,302	0	14,450,217
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		954,838	96,763			1,051,601
Community Use of Facilities	6830		850,804	57,786			908,590
Economic Development	6840		1,339,545	103,642	40,644		1,483,831
Other Community Services & Economic Development	6890	2,314	1,433,917	504,908	119,500		2,060,639
Total Community Services	6800	2,314	4,579,104	763,099	160,144	0	5,504,661

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES | **Expend by Non-Instructional Activity**

Annual Financial and Budget Report | **S10 General Fund - Combined**

SUPPLEMENTAL DATA | (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920			43,620	124,376		167,996
Farm Operations	6930						0
Food Services	6940			3,686			3,686
Parking	6950			588,161			588,161
Student and Co-Curricular Activities	6960	(2,920)	1,415,493	1,034,318	5,335		2,452,226
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	(2,920)	1,415,493	1,669,785	129,711	0	3,212,069
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					20,387,323	20,387,323
Student Aid	7320					250,078	250,078
Other Outgo	7390					1,368,542	1,368,542
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	22,005,943	22,005,943
Sub-Total Non-Instructional Activites		(2,068)	46,775,832	16,837,335	918,067	23,031,545	87,560,711
Total Expenditures General Fund: activities *		34,279,773	47,567,129	19,006,372	1,475,688	23,031,545	125,360,507

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

CALIFORNIA COMMUNITY COLLEGES **Budget Year: 2026-2027**

Gann Appropriations Limit **GANN Report**

DISTRICT NAME: HARTNELL

I.	2026-2027 Appropriations Limit:				
	A.	2025-2026 Appropriations Limit:			$68,814,898
	B.	2026-2027 Price Factor:	1.0495		
	C.	Population factor:			
		1. 2024-2025 Second Period Actual FTES	8,221.91		
		2. 2025-2026 Second Period Actual FTES	8,706.87		
		3. 2025-2026 Population change factor (C2/C1)	1.0590		
	D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			$76,482,288
	E.	Adjustments to increase limit:			
		1. Transfers in of financial responsibility		$0	
		2. Temporary voter approved increases		0	
		3. Total adjustments - increase			0
		Sub-Total (D + E.3)			$76,482,288
	F.	Adjustments to decrease limit:			
		1. Transfers out of financial responsibility		$0	
		2. Lapses of voter approved increases		0	
		3. Total adjustments - decrease			0
	G.	2026-2027 Appropriations Limit (D + E.3 - F.3)			$76,482,288
II.	2026-2027 Appropriations Subject to Limit:				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			47,967,244
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			102,490
	C.	Local Property taxes			35,472,383
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
	F.	Interest on proceeds of taxes			237,430
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			446,476
	H.	2026-2027 Appropriations Subject to Limit			$83,333,071

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **10 General Fund**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **450** HARTNELL

For Actual Year: 2025-2026 Budget Year: 2026-2027

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	7,298,665	23,876	6,863,275	11,608,715	14,161,940	11,632,591
State Revenues	8600	47,297,410	52,678,044	18,761,276	33,918,629	66,058,686	86,596,673
Local Revenues	8800	39,890,904	39,485,196	1,089,708	1,501,240	40,980,612	40,986,436
Total Revenues		94,486,979	92,187,116	26,714,259	47,028,584	121,201,238	139,215,700
EXPENDITURES:							
Academic Salaries	1000	26,791,950	29,245,912	3,590,692	4,550,506	30,382,642	33,796,418
Classified Salaries	2000	15,313,885	17,014,585	7,235,117	7,177,551	22,549,002	24,192,136
Employee Benefits	3000	23,790,247	26,829,886	5,125,011	5,628,339	28,915,258	32,458,225
Supplies and Materials	4000	1,296,983	1,615,473	2,933,298	3,202,092	4,230,281	4,817,565
Other Operating Expenses and Services	5000	9,955,796	17,702,803	4,820,295	15,156,001	14,776,091	32,858,804
Capital Outlay	6000	153,674	125,582	1,322,014	435,675	1,475,688	561,257
Total Expenditures		77,302,535	92,534,241	25,026,427	36,150,164	102,328,962	128,684,405
Excess /(Deficiency) of Revenues over Expenditures		17,184,444	(347,125)	1,687,832	10,878,420	18,872,276	10,531,295
Other Financing Sources	8900	500,000	0	4,477,226	487,544	4,977,226	487,544
Other Outgo	7000	16,527,458	529,923	6,504,087	11,620,106	23,031,545	12,150,029
Net Increase/(Decrease) in Fund Balance		1,156,986	(877,048)	(339,029)	(254,142)	817,957	(1,131,190)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,785,217	21,942,203	932,696	593,667	21,717,913	22,535,870
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	20,785,217		932,696		21,717,913	
Ending Fund Balance, June 30		21,942,203	21,065,155	593,667	339,525	22,535,870	21,404,680

For Actual Year: 2025-2026 Budget Year: 2026-2027

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	17,229,745					
Local Revenues	8800						
Total Revenues		17,229,745	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	6,253,167					
Debt Interest and Other Service Charges	7120	10,082,226					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,335,393	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,335,393)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		894,352	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,916,908	9,900,914		0	0	0
Prior Years Adustments	9020	89,654					
Adjusted Beginning Balance	9030	9,006,562		0		0	
Ending Fund Balance, June 30		9,900,914	9,900,914	0	0	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					962,139	981,812
Local Revenues	8800	85,574	86,734			41,997	31,144
Total Income		85,574	86,734	0	0	1,004,136	1,012,956
Expenditures							
Academic Salaries	1000					114,327	121,765
Classified Salaries	2000					439,357	463,170
Employee Benefits	3000					262,855	285,468
Supplies and Materials	4000					17,657	45,000
Other Operating Expenses and Services	5000					10,408	6,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	844,604	921,403
Excess /(Deficiency) of Revenues over Expenditures		85,574	86,734	0	0	159,532	91,553
Other Financing Sources	8900						
Other Outgo	7000	4,053	4,053			83,406	91,553
Net Increase/(Decrease) in Fund Balance		81,521	82,681	0	0	76,126	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	827,010	908,531		0	825,453	901,579
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	827,010		0		825,453	
Ending Fund Balance, June 30		908,531	991,212	0	0	901,579	901,579

For Actual Year: 2025-2026 Budget Year: 2026-2027

Special Revenue Funds

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

For Actual Year: 2025-2026 Budget Year: 2026-2027

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					571,284	
Local Revenues	8800	1,375,383	1,370,112			2,798,262	2,000,000
Total Income		1,375,383	1,370,112	0	0	3,369,546	2,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					373,757	394,115
Employee Benefits	3000					251,058	266,936
Supplies and Materials	4000					266	1,500
Other Operating Expenses and Services	5000	462,658	485,087			794,547	11,500
Capital Outlay	6000	2,928,453	6,602,139			1,467,401	17,677,884
Total Expenditures		3,391,111	7,087,226	0	0	2,887,029	18,351,935
Excess /(Deficiency) of Revenues over Expenditures		(2,015,728)	(5,717,114)	0	0	482,517	(16,351,935)
Other Financing Sources	8900	15,625,431				27,000,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		13,609,703	(5,717,114)	0	0	27,482,517	(16,351,935)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	12,930,805	26,540,508	0	0	37,140,708	64,623,225
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	12,930,805		0		37,140,708	
Ending Fund Balance, June 30		26,540,508	20,823,394	0	0	64,623,225	48,271,290

For Actual Year: 2025-2026 Budget Year: 2026-2027

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800			726,000	718,918		
Other Financing Sources	8900						
Total Income		0	0	726,000	718,918	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	726,000	718,918	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			347,454	254,797		
Employee Benefits	3000			267,695	235,115		
Supplies and Materials	4000			288,330	320,000		
Other Operating Expenses and Services	5000			22,557	23,308		
Capital Outlay	6000						
Total Expenditures		0	0	926,036	833,220	0	0
Net Profit or Loss		0	0	(200,036)	(114,302)	0	0
Other Outgo	7000			124,257			
Net Increase/(Decrease) in Fund Balance		0	0	(324,293)	(114,302)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	669,279	344,986		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		669,279		0	
Ending Fund Balance, June 30		0	0	344,986	230,684	0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds Group -- Part 2**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **450** HARTNELL

For Actual Year: 2025-2026 Budget Year: 2026-2027

Enterprise Funds

Description	Object Code	FUND: 59 OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	640,182	660,322				
Other Financing Sources	8900	124,257					
Total Income		764,439	660,322				
Cost of Sales	5890						
Gross Profit or Loss		764,439	660,322				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	335,531	167,978				
Employee Benefits	3000	124,950	112,806				
Supplies and Materials	4000	228,521	241,950				
Other Operating Expenses and Services	5000	72,401	73,570				
Capital Outlay	6000						
Total Expenditures		761,403	596,304				
Net Profit or Loss		3,036	64,018				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,036	64,018				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	141,670	144,706				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	141,670					
Ending Fund Balance, June 30		144,706	208,724				

For Actual Year: 2025-2026 Budget Year: 2026-2027

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	19,888	19,888	2,452,561	1,120,405		
Other Financing Sources	8900						
Total Income		19,888	19,888	2,452,561	1,120,405		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	111,673	111,672				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	14,505	15,354	19,423	18,750		
Capital Outlay	6000						
Total Expenditures		126,178	127,026	19,423	18,750		
Net Profit or Loss		(106,290)	(107,138)	2,433,138	1,101,655		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(106,290)	(107,138)	2,433,138	1,101,655		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	587,961	481,671	14,442,216	16,875,354		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	587,961		14,442,216			
Ending Fund Balance, June 30		481,671	374,533	16,875,354	17,977,009		

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	138,561	124,176	45,492	45,492		
Total Income		138,561	124,176	45,492	45,492	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	37,767	57,075				
Employee Benefits	3000	19,336	43,397				
Supplies and Materials	4000	11,622	10,000				
Other Operating Expenses and Services	5000	49,981	47,200	47,342	40,053		
Capital Outlay	6000						
Total Expenditures		118,706	157,672	47,342	40,053	0	0
Excess /(Deficiency) of Revenues over Expenditures		19,855	(33,496)	(1,850)	5,439	0	0
Other Financing Sources	8900	4,053	4,053				
Other Outgo	7000	18,627	21,000		2,472		
Net Increase/(Decrease) in Fund Balance		5,281	(50,443)	(1,850)	2,967	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	344,401	349,682	126,506	124,656		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	344,401		126,506		0	
Ending Fund Balance, June 30		349,682	299,239	124,656	127,623	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	21,503,202	21,633,812				
State Revenues	8600	10,167,752	11,194,360				
Local Revenues	8800			78,165	76,652		
Total Income		31,670,954	32,828,172	78,165	76,652	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			154,019	162,499		
Capital Outlay	6000						
Total Expenditures		0	0	154,019	162,499	0	0
Excess /(Deficiency) of Revenues over Expenditures		31,670,954	32,828,172	(75,854)	(85,847)	0	0
Other Financing Sources	8900						
Other Outgo	7000	31,670,954	32,828,172				
Net Increase/(Decrease) in Fund Balance		0	0	(75,854)	(85,847)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	270,686	194,832		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		270,686		0	
Ending Fund Balance, June 30		0	0	194,832	108,985	0	0

For Actual Year: 2025-2026 Budget Year: 2026-2027

Fiduciary Funds Group

Description	Object Code	FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND 79 OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			66,665	66,558
Total Income		0	0	66,665	66,558
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			2,175	5,000
Employee Benefits	3000			206	475
Supplies and Materials	4000			22,664	23,871
Other Operating Expenses and Services	5000			44,569	44,639
Capital Outlay	6000				
Total Expenditures		0	0	69,614	73,985
Excess /(Deficiency) of Revenues over Expenditures		0	0	(2,949)	(7,427)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(2,949)	(7,427)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	88,419	85,470
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		88,419	
Ending Fund Balance, June 30		0	0	85,470	78,043

CALIFORNIA COMMUNITY COLLEGES **Interfund Transfer Report**

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: **2025-2026** District ID: 450 Name: HARTNELL

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	15,625,431
71	ASSOCIATED STUDENTS TRUST FUND	31	BOOKSTORE FUND	4,053

CALIFORNIA COMMUNITY COLLEGES | **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report | **Lottery Actual Report**

SUPPLEMENTAL DATA | L10 GENERAL FUND

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Activity Classification	Object Code	Unrestricted		Restricted Prop 20		
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010	0		1,019,024		
Adjustments	9020	0		0		
Adjusted Beginning Balance	9030	0		1,019,024		
Actual Fiscal Year Data						
State Lottery Proceeds:	8681	1,746,911		801,146		

		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	Total
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	891,649		891,649
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	891,649		891,649
Other Operating Expenses and Services	5000		1,746,911		1,746,911	166,789		1,913,700
Capital Outlay	6000							
Library Books	6300				0	76,985		76,985
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	76,985		76,985
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,746,911	0	1,746,911	1,135,423		2,882,334
Ending Balance					0	684,747		684,747

CALIFORNIA COMMUNITY COLLEGES | **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report | **Lottery Budget Report**

SUPPLEMENTAL DATA | L10 GENERAL FUND

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

Activity Classification	Object Code	Unrestricted		Restricted Prop 20			
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	(1,746,911)		(116,399)			
Adjustments	9020	0		0			
Adjusted Beginning Balance	9030	(1,746,911)		(116,399)			
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	1,654,305		731,377			

		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	694,995		694,995
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	694,995		694,995
Other Operating Expenses and Services	5000		1,654,305		1,654,305	205,000		1,859,305
Capital Outlay	6000							
Library Books	6300				0	78,000		78,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	78,000		78,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,654,305	0	1,654,305	977,995		2,632,300
Ending Balance					(1,746,911)	(363,017)		

For Actual Year: 2025-2026 District ID: 450 Name: HARTNELL

EPA Revenue	15,586,409

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	15,586,409	0	0	15,586,409
TOTAL		15,586,409	0	0	15,586,409

For Actual Year: 2025-2026 Budget Year: 2026-2027 District ID: 450 Name: HARTNELL

	STRS	PERS		Increase	
Fiscal Year	**Amount**	**Amount**	**Total**	**Amount**	**Rate**
2025-2026	7,512,907	5,499,009	13,011,916	N/A	N/A
2026-2027	7,663,165	5,523,212	13,186,377	174,461	1.34%
2027-2028	7,816,428	5,740,375	13,556,803	370,426	2.81%
2028-2029	7,972,757	5,681,051	13,653,808	97,005	0.72%
2029-2030	8,132,212	5,617,057	13,749,269	95,461	0.70%
2030-2031	8,294,856	5,480,294	13,775,150	25,881	0.19%

Does the district have a plan to fund these expenses through 2030-31?
Yes
Explain Yes or No
The district has been paying the monthly contribution to STRS and PERS. The district has additional funds on deposit with PARS in the amount of $3.7 million as of 6/30/26. The district will draw down on these funds as necessary to fund the pension obligation.
Does the district have an irrevocable trust?
Yes