General Information

3. Confirm or enter the name of the District/System or Corporate/Parent Organization:
   Hartnell Community College District

   a. Name of College Chief Business Officer (CBO)           Benjamin Figueroa
   b. Title of College CBO                                     Vice President of Administrative Services
   c. Phone number of College CBO                             831-755-6995
   d. E-mail of College CBO                                   bfigueroa@hartnell.edu
   e. Name of District/System/Parent Company CBO              Benjamin Figueroa
   f. Title of District/System/Parent Company CBO              Vice President of Administrative Services
   g. Phone Number of District/System/Parent Company CBO      831-755-6995
   h. E-mail of District/System/Parent Company CBO            bfigueroa@hartnell.edu

DISTRICT/SYSTEM DATA (including single college organizations)

Stability of Revenue

4. a. Annual General Fund revenues from all sources (Operating Revenues, CCC Fund 10)
       FY 15/16: $63,478,948
       FY 14/15: $51,626,022
       FY 13/14: $46,795,902

   b. Revenue from other sources (non-general fund)
       FY 15/16: $20,516,269
       FY 14/15: $20,144,372
       FY 13/14: $19,426,510

Net Beginning Balance (Using same fund as included in question 4)

5. FY 15/16: $9,738,590
       FY 14/15: $9,701,557
       FY 13/14: $9,705,374

Expenditures/Transfer

6. a. Total annual general fund expenditures (Operating Expenditures matching the same fund as included in question 4)
       FY 15/16: $62,366,960
       FY 14/15: $51,588,987
       FY 13/14: $46,799,719

   b. Salaries and benefits (General Fund)
       FY 15/16: $43,848,267
       FY 14/15: $39,330,032
       FY 13/14: $35,860,391

   c. Other expenditures/outgo (difference between 6a and 6b)
       FY 15/16: $18,518,693
       FY 14/15: $12,258,955
       FY 13/14: $10,939,328

Liabilities

7. Did the institution borrow funds for cash flow purposes?
   FY 15/16: No
   FY 14/15: No
   FY 13/14: No

8. Total Local Borrowing
   a. Short Term Borrowing (TRANS, etc)
      FY 15/16: $0
      FY 14/15: $0
      FY 13/14: $0
   b. Long Term Borrowing (COPs, Capital Leases, other long term borrowing):
      FY 15/16: $0
      FY 14/15: $0
      FY 13/14: $0

9. Did the institution issue long-term debt instruments during the fiscal year noted?
   FY 15/16: No
   FY 14/15: No
   FY 13/14: No
### ACCJC Annual Fiscal Report

#### 10. Debt Service Payments (General Fund/Operations)

<table>
<thead>
<tr>
<th></th>
<th>FY 15/16</th>
<th>FY 14/15</th>
<th>FY 13/14</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
</tbody>
</table>

#### Other Post Employment

<table>
<thead>
<tr>
<th>FY 15/16</th>
<th>FY 14/15</th>
<th>FY 13/14</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Actuarial Accrued Liability (AAL) for OPEB:</td>
<td>$4,865,903</td>
<td>$4,865,903</td>
</tr>
<tr>
<td>b. Unfunded Actuarial Accrued Liability (UAAL) for OPEB:</td>
<td>$489,955</td>
<td>$4,865,903</td>
</tr>
<tr>
<td>c. Funded Ratio (Actuarial Value of plan Assets/AAL)</td>
<td>90%</td>
<td>0%</td>
</tr>
<tr>
<td>d. UAAL as Percentage of Covered Payroll</td>
<td>3%</td>
<td>27%</td>
</tr>
<tr>
<td>e. Annual Required Contribution (ARC)</td>
<td>$683,828</td>
<td>$683,828</td>
</tr>
<tr>
<td>f. Amount of annual contribution to ARC</td>
<td>$4,636,312</td>
<td>$309,910</td>
</tr>
</tbody>
</table>

#### 12. Date of most recent OPEB Actuarial Report

- **Date:** 12/07/2014

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

- **FY 15/16:** Yes
- **FY 14/15:** No
- **FY 13/14:** No

<table>
<thead>
<tr>
<th>FY 15/16</th>
<th>FY 14/15</th>
<th>FY 13/14</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Deposit into Irrevocable OPEB Reserve/Trust</td>
<td>$4,375,948</td>
<td>$0</td>
</tr>
<tr>
<td>b. Deposit into non-irrevocable Reserve specifically for OPEB</td>
<td>$0</td>
<td>$4,344,832</td>
</tr>
</tbody>
</table>

#### Cash Position

<table>
<thead>
<tr>
<th>FY 15/16</th>
<th>FY 14/15</th>
<th>FY 13/14</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Cash Balance (Unencumbered cash): Unrestricted General Fund</td>
<td>$13,038,272</td>
<td>$13,731,763</td>
</tr>
</tbody>
</table>

#### 15. Does the institution prepare cash flow projections during the year?

- **FY 15/16:** Yes
- **FY 14/15:** No
- **FY 13/14:** No

#### Annual Audit Information

- **Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution’s response to any audit exceptions:**
  - FY 15/16: 11/22/16
  - FY 14/15: 1/26/16
  - FY 13/14: 3/12/15

#### 17. Summarize Material Weaknesses and Significant Deficiencies from annual audit report:

- **FY 15/16:** None
- **FY 14/15:** None
- **FY 13/14:** None

#### Other Information

<table>
<thead>
<tr>
<th>FY 15/16</th>
<th>FY 14/15</th>
<th>FY 13/14</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Budgeted Full Time Equivalent Students (FTES) (Annual Target):</td>
<td>7,357</td>
<td>6,979</td>
</tr>
<tr>
<td>b. Actual Full Time Equivalent Students (FTES):</td>
<td>7,294</td>
<td>7,194</td>
</tr>
<tr>
<td>c. Funded FTES:</td>
<td>7,294</td>
<td>7,041</td>
</tr>
</tbody>
</table>
19. Report the % of total tuition/fees received from federal financial aid programs (Title IV, HEA), if applicable:

<table>
<thead>
<tr>
<th></th>
<th>FY 15/16</th>
<th>FY 14/15</th>
<th>FY 13/14</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0 %</td>
<td>0 %</td>
<td>0 %</td>
</tr>
</tbody>
</table>

20. a. During the reporting period, did the institution settle any contracts with employee bargaining units? No
  b. Did any negotiations remain open? No
  c. Describe significant fiscal impacts:

\[\text{None}\]

21. a. Federal Financial Aid programs in which the College participates (check all that apply):
   - Pell
   - FSEOG
   - FWS

b. Changes in Federal Financial Aid Program Participation:
   Programs that have been DELETED:
   \[\text{none}\]
   Programs that have been ADDED:
   \[\text{none}\]

22. College Data: USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)

<table>
<thead>
<tr>
<th>Cohort Year</th>
<th>Cohort Year</th>
<th>Cohort Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/13</td>
<td>11/12</td>
<td>10/11</td>
</tr>
<tr>
<td>0 %</td>
<td>25 %</td>
<td>28 %</td>
</tr>
</tbody>
</table>

23. Were there any executive or senior administration leadership changes at the institution during the fiscal year? Yes
   Please describe the leadership change(s)

\[\text{Vice President of Administrative Services}
\text{Outgoing-Steve Garcia-Interim}
\text{Incoming-Marty Parsons}\]

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