This confirms that the 2020 Annual Fiscal Report to ACCJC was submitted by Dr. Patricia Hsieh <phsieh@hartnell.edu> on 04/03/2020.
Below is a copy of the information submitted. You may also re-print the report by logging on at https://survey.accjc.org/fiscalreport.

ACCJC
ACCREDITING COMMISSION FOR COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

2020 Annual Fiscal Report

Reporting Year: 2018-2019
Final Submission
04/03/2020

Hartnell College
411 Central Avenue
Salinas, CA 93901

General Information

#	Question	Answer
1.	Confirm the correct college's report	**Confirmed**
2.	District Name:	**Hartnell Community College District**
3.	a. Name of College Chief Business Officer (CBO) b. Title of College CBO c. Phone number of College CBO d. E-mail of College CBO e. Name of District CBO f. Title of District CBO g. Phone number of District CBO h. E-mail of District CBO	**Linda D. Wilczewski** **Vice President, Administrative Services** **831-755-6914** lwilczewski@hartnell.edu **Linda D. Wilczewski** **Vice President, Administrative Services** **831-755-6914** lwilczewski@hartnell.edu

DISTRICT DATA (including single college organizations) Revenue

4.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19

	a. Total Unrestricted General Fund Revenues	**$ 44,067,999**	**$ 45,940,945**	**$ 53,409,950**
	b. Other Unrestricted Financing Sources (Account 8900)	**$ 0**	**$ 0**	**$ 100,000**

5.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	**$ 11,007,027**	**$ 10,746,669**	**$ 11,067,373**
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	**$ 10,746,669**	**$ 11,067,373**	**$ 11,173,726**

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

6.	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)			
		FY 16/17	FY 17/18	FY 18/19
	a. Total Unrestricted General Fund Expenditures (including account 7000)	**$ 44,328,357**	**$ 45,123,197**	**$ 52,348,895**
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	**$ 37,488,526**	**$ 38,848,307**	**$ 44,354,911**
	c. Other Unrestricted General Fund Outgo (6a - 6b)	**$ 6,839,831**	**$ 6,274,890**	**$ 7,993,984**
	d. Unrestricted General Fund Ending Balance	**$ 10,746,669**	**$ 11,067,373**	**$ 11,173,726**

Liabilities

7.		FY 16/17	FY 17/18	FY 18/19
	Did the District borrow funds for cash flow purposes?	**No**	**No**	**No**

8.	Total Borrowing	FY 16/17	FY 17/18	FY 18/19
	a. Short-Term Borrowing (TRANS, etc)	$ 0	$ 0	$ 0
	b. Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	$ 0	$ 0	$ 0

9.		FY 16/17	FY 17/18	FY 18/19
	a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	No	No	No
	b. What type(s)	N/A	N/A	N/A
	c. Total amount	$ 0	$ 0	$ 0

10.		FY 18/19	FY 17/18	FY 18/19
	Debt Service Payments (Unrestricted General Fund)	$ 0	$ 0	$ 0

Other Post Employment Benefits

11.	(Source: **Most recent GASB 74/75 OPEB Actuarial Report**)	FY 16/17
	a. Total OPEB Liability (TOL) for OPEB	$ 6,313,540
	b. Net OPEB Liability (NOL) for OPEB	$ 1,017,690
	c. [Fiduciary Net Position (FNP/TOL)]	83.88 %
	d. NOL as Percentage of OPEB Payroll	3 %
	e. Service Cost (SC)	$ 552,176
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	$ 0

12.	Date of most recent GASB 74/75 OPEB Actuarial Report – use valuation date (mm/dd/yyyy)	06/30/2019

13.	a. Has an irrevocable trust been established for OPEB liabilities?	**Yes**		
		FY 16/17	FY 17/18	FY 18/19
	b. Amount deposited into Irrevocable OPEB Reserve/Trust	**$ 0**	**$ 0**	**$ 0**
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	**$ 0**	**$ 0**	**$ 0**
	d. OPEB Irrevocable Trust Balance as of fiscal year end	**$ 4,710,984**	**$ 4,988,814**	**$ 5,295,850**

Cash Position

		FY 16/17	FY 17/18	FY 18/19
14.	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	**$ 11,557,714**	**$ 13,664,388**	**$ 13,091,663**
15.	Does the district prepare cash flow projections during the year?	**Yes**		

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)	**12/31/2019**

NOTE: Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.

17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 16/17	**N/A**
	FY 17/18	**N/A**

	FY 18/19	**Two exceptions out of four DSPS payroll expense transactions sampled. DSPS employeesâ€™ start date preceded the executed date of their respective adjunct faculty assignment.**

Other District Information

		FY 16/17	FY 17/18	FY 18/19
18.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	**7,576**	**7,437**	**7,359**
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	**7,345**	**7,359**	**7,338**

		FY 16/17	FY 17/18	FY 18/19
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	**0**	**145**	**-72**

20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	**No**
	b. Did any negotiations remain open?	**Yes**

c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues

During the reporting period the District and the Faculty Association entered into contract negotiations. Although the successor agreement was not finalized, certain tentative agreements were reached and negotiations continued into 2019/2020 when a new successor agreement was ratified by the parties. No reportable settlement effects to report during the reporting period. No current negotiations remain open over one year.

College Data

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

		FY 16/17	FY 17/18	FY 18/19
21.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	**7,576**	**7,437**	**7,359**
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	**7,345**	**7,359**	**7,338**

22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	FY 16/17	FY 17/18	FY 18/19
		$ 44,067,999	**$ 45,940,945**	**$ 53,409,950**
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	FY 16/17	FY 17/18	FY 18/19
		$ 44,328,357	**$ 45,123,197**	**$ 52,348,895**
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	FY 16/17	FY 17/18	FY 18/19
		$ 10,746,669	**$ 11,067,373**	**$ 11,173,726**
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?	FY 16/17	FY 17/18	FY 18/19
		4 %	**14 %**	**38 %**
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	Cohort Year 2014	Cohort Year 2015	Cohort Year 2016
		25 %	**25 %**	**19 %**
27.	Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District	**Yes**		
	Please describe the leadership change(s)	**Regarding reportable senior administration leadership changes during the reporting year, the District employed an Interim Vice President of Administrative Services. The District also employed a Vice President of Academic Affairs. The leadership changes were replacements for resignations.**		

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

If you need additional assistance, please contact the commission.

Sincerely,

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