



Hartnell Community College District

Statement of Net Position

General Fund - Unrestricted and Restricted (11, 12 & 13)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	15,850,803	15,258,605
Cash in TRAN	-	-
Local Checking - King City	11,712	126,117
Flexible Benefit Plan	137,586	135,905
Local Checking - Financial Aid	(1,426)	(337,070)
Local Clearing	22,334	330,619
Mastercard/Visa	23,635	844,268
Mastercard/Visa - King City	2,774	2,774
Cash in Bank - Revolving Account	36,683	35,063
Other Receivables	3,776,194	2,464,879
Student Receivables	1,416,381	1,419,091
Allowance for Doubtful Accounts	(413,283)	(345,760)
Prepaid Expenses	555,670	584,774
Total ASSETS	\$21,419,062	\$20,519,265



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

General Fund - Unrestricted and Restricted (11, 12 & 13)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Federal Revenues	6,951,126	4,645,073	4,455,834	2,306,053	67%
State Revenues	37,008,328	36,396,599	30,235,052	611,729	98%
Local Revenues	29,460,301	30,029,885	28,002,047	(569,583)	102%
Other Financing Sources	3,141,358	3,256,017	2,927,197	(114,659)	104%
Total REVENUE	76,561,113	74,327,574	65,620,131	2,233,539	97%
EXPENSES					
Academic Salaries	22,659,963	22,136,013	21,144,370	523,950	98%
Classified Salaries	16,490,237	15,616,344	14,971,426	873,893	95%
Employee Benefits	15,475,739	18,945,604	13,519,755	(3,469,865)	122%
Supplies & Materials	1,735,344	1,398,920	1,119,334	336,424	81%
Other Operating Expenses & Svcs	10,567,920	8,530,976	7,927,446	2,036,944	81%
Capital Outlay	4,439,982	2,273,277	2,132,010	2,166,705	51%
Other Transfers	3,141,358	3,141,359	2,927,197	(1)	100%
Student Aid	2,565	6,151	4,989	(3,586)	240%
Total EXPENSES	74,513,108	72,048,644	63,746,528	2,464,464	97%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,048,005	2,278,930	1,873,603	(230,925)	111%
OTHER FINANCING SOURCES (OTHER OUTGO)					
Other Outgo	(836,510)	(1,423,570)	(934,570)	587,059	170%
Student Financial Aid	(967,784)	(769,990)	(612,103)	(197,794)	80%
Total OTHER FINANCING SOURCES (OTHER OUTGO)	(1,804,294)	(2,193,559)	(1,546,673)	389,265	122%
NET INCREASE (DECREASE) IN NET POSITION	243,710	85,371	326,930	158,340	
NET POSITION - JULY 1	11,088,355	11,088,355	10,761,425	-	
NET POSITION	11,332,065	11,173,726	11,088,355	158,340	99%



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Unrestricted General Fund (11)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Federal Revenues	17,000	7,929	17,254	9,071	47%
State Revenues	23,812,661	25,112,381	19,567,638	(1,299,720)	105%
Local Revenues	26,738,950	28,289,640	26,356,054	(1,550,690)	106%
Other Financing Sources	-	100,000	-	(100,000)	-
Total REVENUE	50,568,611	53,509,950	45,940,946	(2,941,339)	106%
EXPENSES					
Academic Salaries	18,996,798	18,874,820	17,936,821	121,978	99%
Classified Salaries	10,853,081	10,375,096	10,047,143	477,985	96%
Employee Benefits	12,088,101	15,104,994	10,864,344	(3,016,893)	125%
Supplies & Materials	781,869	629,300	518,030	152,569	80%
Other Operating Expenses & Svcs	6,333,757	6,804,160	5,756,860	(470,403)	107%
Capital Outlay	870,896	560,526	-	310,371	64%
Student Aid	-	-	3,545	-	-
Total EXPENSES	49,924,502	52,348,895	45,126,743	(2,424,393)	105%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	644,108	1,161,055	814,203	(516,946)	180%
OTHER FINANCING SOURCES (OTHER OUTGO)					
Other Outgo	(234,698)	(976,334)	(433,884)	741,636	416%
Student Financial Aid	(165,700)	(78,368)	(59,616)	(87,332)	47%
Total OTHER FINANCING SOURCES (OTHER OUTGO)	(400,398)	(1,054,702)	(493,499)	654,304	263%
NET INCREASE (DECREASE) IN NET POSITION	243,710	106,353	320,704	137,358	
NET POSITION - JULY 1	11,067,373	11,067,373	10,746,669	-	
NET POSITION	11,311,083	11,173,726	11,067,373	137,358	99%



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Restricted General Fund (12)
As of June 30, 2019

Report Ran:
Oct 8, 2019



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Other Restricted Gen Fund (13)
As of June 30, 2019

*Report Ran:
Oct 8, 2019*

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
State Revenues	390,027	509,202	449,022	(119,175)	131%
Local Revenues	244,800	232,434	238,162	12,366	95%
Total REVENUE	634,827	741,636	687,184	(106,809)	117%
EXPENSES					
Classified Salaries	35,000	34,053	9,217	947	97%
Employee Benefits	100	616	171	(516)	616%
Supplies & Materials	76,420	297,590	230,423	(221,170)	389%
Other Operating Expenses & Svcs	337,400	332,961	317,101	4,439	99%
Capital Outlay	185,907	97,399	124,046	88,508	52%



Hartnell Community College District

Statement of Revenue Detail

General Fund - Unrestricted and Restricted (11, 12 & 13)
As of June 30, 2019

Report Ran:



Hartnell Community College District

Statement of Revenue Detail



Hartnell Community College District

Statement of Revenue Detail

General Fund - Unrestricted and Restricted (11, 12 & 13)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
21st Century Soft Skills	-	-	8,765	-	-
Salinas Valley Promise	-	12,144	-	(12,144)	-
Total Restricted General Fund	12,805,640	10,775,017	10,218,392	2,030,623	84%
Other Restricted Gen Fund					
Lottery - Prop 20	390,027	509,202	449,022	(119,175)	131%
Total Other Restricted Gen Fund	390,027	509,202	449,022	(119,175)	131%
Total State Revenues	37,008,328	36,396,599	30,235,052	611,729	98%
Local Revenues					
Unrestricted General Fund					
Property Taxes - Secured	22,090,000	22,631,471	21,388,573	(541,471)	102%
Property Taxes - Unsecured	750,000	834,509	795,145	(84,509)	111%
Property Taxes - Prior Year	200,000	273,758	213,084	(73,758)	137%
Property Taxes - Supplemental	475,000	494,771	499,370	(19,771)	104%
RDA/RPTTF Pass-Through	76,401	115,655	97,644	(39,254)	151%
RDA/RPTTF Residual PTAX	475,000	606,869	468,806	(131,869)	128%
Asset Liquidation/DDR	-	29,669	45,391	(29,669)	-
Interest Income	200,000	357,422	197,098	(157,422)	179%
Planetarium	20,000	13,564	12,990	6,436	68%
Enrollment Fees	1,932,549	2,284,274	2,114,622	(351,724)	118%
Transcript Fees	55,000	57,794	57,542	(2,794)	105%
Non-resident Tuition	200,000	186,944	193,032	13,056	93%
Other Student Fees & Charges	5,000	20	5,585	4,980	0%
Other Local Income	200,000	344,793	205,949	(144,793)	172%
Community Use of Facilities	60,000	58,128	61,222	1,872	97%
Total Unrestricted General Fund	26,738,950	28,289,640	26,356,054	(1,550,690)	106%
Restricted General Fund					
Independent Living Training Program	86,553	86,553	86,553	-	100%
K-12 STEM	163,476	201,236	117,293	(37,760)	123%
AUSD Intro to Coding	6,000	2,468	4,258	3,532	41%
AUSD NASA	18,000	13,921	10,347	4,079	77%
SCESD NASA	20,000	12,513	13,721	7,487	63%
SCESD Intro to Coding	5,000	1,837	1,796	3,163	37%
Giannini Fund	16,947	-	13,053	16,947	-
Giannini Fund - ECE	504,843	112,977	111,465	391,866	22%
SUHSD Allied Health	12,880	12,880	-	-	100%
Kaiser Permanente Health Ed	80,000	27,178	-	52,822	34%
SVMH Grant					





Hartnell Community College District

Statement of Net Position

Bookstore Fund (31)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	601,426	577,081
Local Savings	21,021	43,724
Other Receivables	3,649	2,534
Total ASSETS	<u>\$626,096</u>	<u>\$623,339</u>
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	-	-
Due To Other Funds	-	-
Total LIABILITIES	-	-
NET POSITION		
Unrestricted	626,096	623,339
Total NET POSITION	<u>\$626,096</u>	<u>\$623,339</u>
Total LIABILITIES & NET POSITION	<u>\$626,096</u>	<u>\$623,339</u>



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Bookstore Fund (31)
As of June 30, 2019

*Report Ran:
Oct 8, 2019*

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Rentals & Leases	125,000	95,270	90,164	29,730	76%
Interest & Investment Income	10,000	15,619	12,225	(5,619)	156%
Total REVENUE	135,000	110,889	102,389	24,111	82%
EXPENSES					
Supplies	-	-	9,313	-	-
Total EXPENSES	-	-	9,313	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	135,000	110,889	93,076	24,111	82%
OTHER FINANCING SOURCES (OTHER OUTGO)					
Other Outgo	(110,000)	(108,131)	(411,922)	(1,869)	98%
Total OTHER FINANCING SOURCES (OTHER OUTGO)	(110,000)	(108,131)	(411,922)	(1742187 Td/R5 8 Tf(((110,000)))60	



Hartnell Community College District

Statement of Net Position

Child Development Fund (33)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	34,820	73,995
Local Checking	11,005	9,755
Other Receivables	81,186	108,959
Total ASSETS	\$127,011	\$192,709
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	2,879	3,247
Sales/Use Tax Payable	-	45
Due To Other Funds	-	-
Total LIABILITIES	\$2,879	\$3,292
NET POSITION		
Unrestricted	124,132	189,416
Total NET POSITION	\$124,132	\$189,416
Total LIABILITIES & NET POSITION	\$127,011	\$192,709



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Child Development Fund (33)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
State Revenues	571,492	551,175	584,100	20,317	96%
Local Revenues	3,700	7,182	24,955	(3,482)	194%
Total REVENUE	575,192	558,357	609,056	16,835	97%
EXPENSES					
Academic Salaries	84,130	81,029	84,614	3,101	96%
Classified Salaries	279,903	377,205	278,653	(97,302)	135%
Employee Benefits	153,527	128,789	140,725	24,738	84%
Supplies & Materials	33,285	16,840	18,205	16,445	51%
Other Operating Expenses & Svcs	18,347	17,661	4,965	686	96%
Capital Outlay	2,500	2,117	6,937	383	85%
Total EXPENSES	571,692	623,641	534,099	(51,949)	109%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	3,500	(65,284)	74,956	68,784	(1,865%)
OTHER FINANCING SOURCES (OTHER OUTGO)					
Other Outgo	(3,500)	-	(23)	(3,500)	-
Total OTHER FINANCING SOURCES (OTHER OUTGO)	(3,500)	-	(23)	(3,500)	-
NET INCREASE (DECREASE) IN NET POSITION	-	(65,284)	74,933	65,284	
NET POSITION - JULY 1	189,416	189,416	114,483	-	
NET POSITION	189,416	124,132	189,416	65,284	66%



Hartnell Community College District

Statement of Net Position

Capital Outlay Projects Fund (41)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	1,293,679	1,045,181
Other Receivables	1,983	15,866
Prepaid Expenses	1,094	16,876
Total ASSETS	<u>\$1,296,756</u>	<u>\$1,077,923</u>
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	122,446	114,647
Sales/Use Tax Payable	-	-
Due To Other Funds	-	-
Total LIABILITIES	<u>\$122,446</u>	<u>\$114,647</u>
NET POSITION		
Unrestricted	<u>1,174,309</u>	<u>963,276</u>
Total NET POSITION	<u>\$1,174,309</u>	<u>\$963,276</u>
Total LIABILITIES & NET POSITION	<u>\$1,296,756</u>	<u>\$1,077,923</u>



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Capital Outlay Projects Fund (41)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Local Revenues	105,000	220,448	207,224	(115,448)	210%
Other Financing Sources	1,000,000	1,450,000	500,000	(450,000)	145%
Total REVENUE	1,105,000	1,670,448	707,224	(565,448)	151%
EXPENSES					
Supplies & Materials	13,500	12,807	3,660	693	95%
Other Operating Expenses & Svcs	821,087	717,253	699,506	103,834	87%
Capital Outlay	767,426	729,355	777,397	38,071	95%
Total EXPENSES	1,602,013	1,459,415	1,480,562	142,598	91%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(497,013)	211,033	(773,339)	(708,046)	(42%)
OTHER FINANCING SOURCES (OTHER OUTGO)					
Other Outgo	-	-	-	-	-
Total OTHER FINANCING SOURCES (OTHER OUTGO)	-	-	-	-	-
NET INCREASE (DECREASE) IN NET POSITION	(497,013)	211,033	(773,339)	(708,046)	
NET POSITION - JULY 1	963,276	963,276	1,736,615	-	
NET POSITION	466,263	1,174,309	963,276	(708,046)	252%



Hartnell Community College District

Statement of Net Position

Facilities Development Fund (44)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	2,301,298	3,672,499
Other Receivables	17,884	13,835
Total ASSETS	\$2,319,183	\$3,686,334
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	320,415	19,021
Due To Other Funds	-	-
Deferred Income	(866)	2,020
Total LIABILITIES	\$319,549	\$21,041
NET POSITION		
Unrestricted	1,999,634	3,665,294
Total NET POSITION	\$1,999,634	\$3,665,294
Total LIABILITIES & NET POSITION	\$2,319,183	\$3,686,334



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Facilities Development Fund (44)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
State Revenues	385,042	-	365,426	385,042	-
Local Revenues	565,000	1,093,543	430,717	(528,543)	194%
Other Financing Sources	-	-	500,000	-	-
Total REVENUE	950,042	1,093,543	1,296,143	(143,501)	115%
EXPENSES					
Other Operating Expenses & Svcs	1,270,835	634,647	637,452	636,188	50%
Capital Outlay	1,233,533	2,124,556	356,078	(891,023)	172%
Total EXPENSES	2,504,368	2,759,203	993,530	(254,835)	110%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,554,326)	(1,665,660)	302,613	111,334	107%
NET INCREASE (DECREASE) IN NET POSITION	(1,554,326)	(1,665,660)	302,613	111,334	
NET POSITION - JULY 1	3,665,294	3,665,294	3,362,681	-	
NET POSITION	2,110,968	1,999,634	3,665,294	111,334	95%



Hartnell Community College District

Statement of Net Position

Hartnell Bond Projects Fund (45)

As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	-	-
Total ASSETS	-	-
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	-	-
Due To Other Funds	-	-
Total LIABILITIES	-	-



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Hartnell Bond Projects Fund (45)
As4 Tf



Hartnell Community College District

Statement of Net Position

Measure T-Bond Fund (46)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	62,352,313	66,768,346
Other Receivables	336,983	213,662
Total ASSETS	\$62,689,297	\$66,982,008
LIABILITIES & NET POSITION		



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Measure T-Bond Fund (46)
As of June 30, 2019

*Report Ran:
Oct 8, 2019*

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Local Revenues	1,000,000	1,502,511	705,341	(502,511)	150%
Other Financing Sources	-	-	69,715,000	-	-
Total REVENUE	1,000,000	1,502,511	70,420,341	(502,511)	150%
EXPENSES					
Classified Salaries	243,530	243,774	173,936	(244)	100%



Hartnell Community College District

Statement of Net Position

Cafeteria Fund (52)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	309,618	150,467
Local Checking	26,469	239,705
Cash in Bank - Revolving Account	1,000	1,000
Other Receivables	898	632
Inventory - Food	10,648	13,487
Prepaid Expenses	912	885
Accumulated Depreciation	(175,259)	(166,078)
Equipment	209,166	205,452
Total ASSETS	<u>\$383,451</u>	<u>\$445,550</u>
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	26,210	5,308
Due To Other Funds	-	-
Total LIABILITIES	<u>\$26,210</u>	<u>\$5,308</u>
RETAINED EARNINGS		
Reserved - Inventory & Fixed Assets	11,560	14,372
Unreserved	345,681	425,870
Total RETAINED EARNINGS	<u>\$357,241</u>	<u>\$440,241</u>
Total LIABILITIES & NET POSITION	<u>\$383,451</u>	<u>\$445,550</u>



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Cafeteria Fund (52)
As of June 30, 2019

*Report Ran:
Oct 8, 2019*

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
SALES					
Food Service Sales	698,070	675,189	732,042	22,881	97%
Vending Machine Sales	48,000	52,995	49,986	(4,995)	110%
ATM Sales	2,000	805	2,086	1,195	40%
Total SALES	748,070	728,989	784,114	19,080	97%
COST OF SALES					
Beginning Inventory	14,372	14,372	13,407	-	100%
Purchases - COS	302,400	289,239	280,185	13,161	96%
Total Cost of Goods Available for Sale	316,772	303,611	293,592	13,161	96%
Less Ending Inventory	14,372	14,372	13,407	-	100%
Total COST OF SALES	302,400	289,239	280,185	13,161	96%
GROSS PROFIT (LOSS)	445,670	439,750	503,929	5,920	99%
OPERATING EXPENDITURES					
Classified Salaries	259,949	289,408	262,143	(29,459)	111%



Hartnell Community College District

Statement of Net Position

Other Enterprise Fund (59)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	19,758	61,098
Other Receivables	18,905	619
Total ASSETS	\$38,663	\$61,717
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	722	22,208
Sales/Use Tax Payable	-	



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Other Enterprise Fund (59)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Contract Services	-	-	-	-	-
Interest & Investment Income	-	723	362	(723)	-
Other Local Revenues	28,570	105,750	63,578	(77,180)	370%
Total REVENUE	28,570	106,473	63,939	(77,903)	373%
EXPENSES					
Academic Salaries	-	12,700	3,482	(12,700)	-
Classified Salaries	7,833	48,537	25,434	(40,704)	620%
Employee Benefits	780	7,330	3,787	(6,550)	940%
Supplies & Materials	607	8,441	32,024	(7,834)	1,391%
Other Operating Expenses & Svcs	17,587	4,664	44	12,923	27%
Capital Outlay	-	-	21,508	-	-
Total EXPENSES	26,807	81,671	86,279	(54,864)	305%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,763	24,802	(22,339)	(23,039)	1,407%
OTHER FINANCING SOURCES (OTHER OUTGO)					
Other Outgo	(1,763)	(16,550)	(2,629)	14,787	939%
Total OTHER FINANCING SOURCES (OTHER OUTGO)	(1,763)	(16,550)	(2,629)	14,787	939%
NET INCREASE (DECREASE) IN NET POSITION	-	8,252	(24,968)	(8,252)	
NET POSITION - JULY 1	22,424	22,424	47,392	-	
NET POSITION	22,424	30,676	22,424	(8,252)	137%



Hartnell Community College District



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Self-Insurance Fund (61)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Interest & Investment Income	2,000	4,842	8,173	(2,842)	242%
Total REVENUE	2,000	4,842	8,173	(2,842)	242%
EXPENSES					
Employee Benefits	30,000	(27,381)	(43,605)	57,381	(91%)



Hartnell Community College District

Statement of Net Position

HCCD Retiree Health Benefits (62)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	9,835	9,628
Irrevocable Trust Fund	5,300,996	4,994,763
Other Receivables	53	31
Total ASSETS	<u>\$5,310,884</u>	<u>\$5,004,421</u>
LIABILITIES & NET POSITION		
LIABILITIES		
Due To Other Funds	-	-
Total LIABILITIES	-	-
NET POSITION		
Unrestricted	5,310,884	5,004,421
Total NET POSITION	<u>\$5,310,884</u>	<u>\$5,004,421</u>
Total LIABILITIES & NET POSITION	<u>\$5,310,884</u>	<u>\$5,004,421</u>



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

HCCD Retiree Health Benefits (62)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Interest & Investment Income					



Hartnell Community College District

Statement of Net Position

PARS-Fiduciary Trust Fund (63)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Irrevocable Trust Fund	2,104,552	1,973,284
Total ASSETS	\$2,104,552	\$1,973,284
LIABILITIES & NET POSITION		
NET POSITION		
Unrestricted	2,104,552	1,973,284
Total NET POSITION	\$2,104,552	\$1,973,284
Total LIABILITIES & NET POSITION	\$2,104,552	\$1,973,284



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

PARS-Fiduciary Trust Fund (63)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Local Revenues	-	136,751	78,843	(136,751)	-
Other Financing Sources	-	-	805,000	-	-
Total REVENUE	-	136,751	883,843	(136,751)	-
EXPENSES					
Other Operating Expenses & Svcs	-	5,484	4,237	(5,484)	-
Total EXPENSES	-	5,484	4,237	(5,484)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	131,268	879,606	(131,268)	-
NET INCREASE (DECREASE) IN NET POSITION	-	131,268	879,606	(131,268)	
NET POSITION - JULY 1	1,973,284	1,973,284	1,093,678	-	
NET POSITION	1,973,284	2,104,552	1,973,284	(131,268)	107%



Hartnell Community College District

Statement of Net Position

Associated Student Body Fund (71)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	227,274	209,735
Local Checking	12,481	66,406
Other Receivables	830	616
Total ASSETS	<u>\$240,585</u>	<u>\$276,757</u>
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	2,781	5,664
Due To Other Funds	-	-
Total LIABILITIES	<u>\$2,781</u>	<u>\$5,664</u>
NET POSITION		
Restricted - Club Accounts	64,010	60,976
Unrestricted	173,794	210,117
Total NET POSITION	<u>\$237,804</u>	<u>\$271,093</u>
Total LIABILITIES & NET POSITION	<u>\$240,585</u>	<u>\$276,757</u>



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Associated Student Body Fund (71)
As of June 30, 2019

Report Ran:
Oct 8, 2019



Hartnell Community College District

Statement of Accounts Cash Receipts and Disbursements

Associated Student Body Fund (71)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BALANCE JULY 1, 2018	CASH RECEIPTS	CASH DISB	ENDING BALANCE
Corpus Fund Balance	(53)	53	-	-
V.I.C.E.	254	-	-	254
ACE/DBA Club	371	-	-	371
Gamers Club	613	-	-	613
Computer Science Club	1,042	-	-	1,042
ESL Club	75	-	-	75
Digital Art Club	938	-	-	938
South County Club	2,040	-	-	2,040
Fine Arts Club	1,300	-	-	1,300
Hartnell Speech Team	(393)	393	-	-
Christian Fellowship	342	-	35	307
Respiratory Care Club	882	-	383	499
Society of Physics Students	3,421	634	-	4,055
Calculators	14,299	-	5,690	8,610
Cheerleading Club	538	-	-	538
Photography Club	50	-	-	50
Daft Robotics Club	735	-	-	735
Mecha	345	-	-	345
Volleyball Club	155	-	-	155
Hartnell Historical Society	38	-	-	38
Alliance for Black Thought	197	14	-	211
Pre-Dental Club	-	990	-	990
Astronomy Club	308	-	266	42
Comic Book Club	76	-	-	76
Panther Learning Lab Club	261	-	-	261
Sustainable Club	4,112	-	-	4,112
Public Health Club	-	140	-	140
Dreamers Club	-	94	-	94



Hartnell Community College District

Statement of Accounts Cash Receipts and Disbursements

Associated Student Body Fund (71)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BALANCE JULY 1, 2018	CASH RECEIPTS	CASH DISB	ENDING BALANCE
Paw-tery Club	217	188	-	405
Chicano Leaders of America	-	42	-	42
Psychology Club	682	339	-	1,021
Sociology Club	1,864	737	-	2,601
Women in Science Exploration	335	-	-	335
ALAS Club	(475)	475	-	-
M.A.T.H. Club	2,516	232	-	2,748
Veterans Club	8,202	455	-	8,657
Engineering Club	698	500	-	1,198
Agriculture Ambassaor Club	398	500	-	898
WELI Club	148	-	-	148
Student Nurses Association	3,830	-	240	3,591
Student Awakening	332	-	-	332
Dance Club	149	-	-	149
Men In Nursing Club	-	200	-	



Hartnell Community College District

Statement of Net Position

Student Financial Aid Fund (74)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	102,187	(136,477)
Other Receivables	9,880	301,447
Total ASSETS	<u>\$112,067</u>	<u>\$164,970</u>
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	-	-
Due To Other Funds	-	-
Deferred Income	112,067	164,970
Total LIABILITIES	<u>\$112,067</u>	<u>\$164,970</u>
NET POSITION		
Unrestricted	-	-
Total NET POSITION	<u>-</u>	<u>-</u>
Total LIABILITIES & NET POSITION	<u>\$112,067</u>	<u>\$164,970</u>



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Student Financial Aid Fund (74)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Federal Revenues	11,219,933	10,883,706	11,534,045	336,227	97%
State Revenues	2,571,565	2,802,792	2,109,199	(231,227)	109%
Total REVENUE	13,791,498	13,686,498	13,643,244	105,000	99%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	13,791,498	13,686,498	13,643,244	105,000	99%
OTHER FINANCING SOURCES (OTHER OUTGO)					
Other Outgo	(10,333)	(9,880)	(8,370)	(453)	96%
Student Financial Aid	(13,781,165)	(13,676,618)	(13,634,874)	(104,547)	99%
Total OTHER FINANCING SOURCES (OTHER OUTGO)	(13,791,498)	(13,686,498)	(13,643,244)	(105,000)	99%
NET INCREASE (DECREASE) IN NET POSITION	-	-	-	-	-
NET POSITION - JULY 1	-	-	-	-	-
NET POSITION	-	-	-	-	-



Hartnell Community College District

Statement of Net Position

Scholarship, Loan & Trust Fund (75)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	195,575	165,266
Local Checking	2,889	2,889
Other Receivables	966	28,205
Total ASSETS	<u>\$199,430</u>	<u>\$196,359</u>
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	601	844
Due To Other Funds	-	-
Total LIABILITIES	<u>\$601</u>	<u>\$844</u>
NET POSITION		
Restricted - Club Accounts	1	1
Unrestricted	198,827	195,515
Total NET POSITION	<u>\$198,828</u>	<u>\$195,516</u>
Total LIABILITIES & NET POSITION	<u>\$199,430</u>	<u>\$196,359</u>



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Scholarship, Loan & Trust Fund (75)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
REVENUE					
Restricted - Other Trust Income	-	1,020	919	(1,020)	-
Hartnell Cares	500	913	387	(413)	183%
Interest & Investment Income	1,500	4,038	1,922	(2,538)	269%
Student Fees & Charges	63,000	61,537	64,906	1,463	98%
Total REVENUE	65,000	67,508	68,133	(2,508)	104%
EXPENSES					
Restricted - Other Trust Expenses	-	15,190	15,977	(15,190)	-
Other Operating Expenses & Svcs	65,000	49,005	28,344	15,995	75%
Total EXPENSES	65,000	64,195	44,320	805	99%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	3,313	23,813	(3,313)	-
NET INCREASE (DECREASE) IN NET POSITION	-	3,313	23,813	(3,313)	
NET POSITION - JULY 1	195,516	195,516	171,703	-	
NET POSITION	195,516	198,828	195,516	(3,313)	102%



Hartnell Community College District

Statement of Accounts Cash Receipts and Disbursements

Scholarship, Loan & Trust Fund (75)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BALANCE JULY 1, 2018	CASH RECEIPTS	CASH DISB	ENDING BALANCE
General Use - Nonprogram	156,983	65,575	48,165	174,393
Telephone Instruments Account	0	-	-	0
International Student Program	1,761	-	-	1,761
CA Assoc. of Latino CC Trustees	774	-	-	774
Multicultural Women's History	1,166	-	-	1,166
Hartnell Cares	1,573	913	673	1,813
Prof Assoc for Student Excellence	312	-	-	312
HS & HCCD Coordinating Council	3,824	-	-	3,824
SIFE Salinas	1,328	-	-	1,328
Voces Literarias	94	-	-	94
Classified Senate Trust	3,498	-	-	3,498
Medical Lab Tech Trust	86	-	-	86
Bob Beery Trust	695	-	-	695
Classified Excellence Awards	100	-	-	100
English Lab Kits	2,474	-	-	2,474
President's Leadership Series	375	-	-	375
Asian American Heritage Month	150	-	-	150
Kokusai Hort. Therapy College	1,155	-	-	1,155
Hartnell Heart	167	-	167	-
NDSL	1	-	-	1
Awards	18,997	-	14,170	4,827
Total	195,516	66,488	63,175	198,828



Hartnell Community College District

Statement of Net Position

Intercollegiate Athletic Fund (79)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Cash in County Treasury	28,502	5,568
Local Checking	11,328	45,305
Cash in Bank - Revolving Account	1,200	1,200
Other Receivables	75	20
Total ASSETS	<u>\$41,105</u>	<u>\$52,093</u>
LIABILITIES & NET POSITION		
LIABILITIES		
Accounts Payable	2,787	4,985
Sales/Use Tax Payable	59	-
Due To Other Funds	-	-
Total LIABILITIES	<u>\$2,846</u>	<u>\$4,985</u>
NET POSITION		
Restricted - Team Accounts	54,953	64,842
Unrestricted	<u>(16,694)</u>	<u>(17,734)</u>
Total NET POSITION	<u>\$38,259</u>	<u>\$47,108</u>
Total LIABILITIES & NET POSITION	<u>\$41,105</u>	<u>\$52,093</u>



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position



Hartnell Community College District

Statement of Accounts Cash Receipts and Disbursements

Intercollegiate Athletic Fund (79)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BALANCE JULY 1, 2018	CASH RECEIPTS	CASH DISB	ENDING BALANCE
Baseball	3,564	-	1,823	1,740
Track Holding	6,728	1,086	-	7,814
Women's Volleyball Holding	6,643	-	1,982	4,661
Women's Basketball Holding	1,859	259	-	2,118
Men's Soccer Holding	7,097	-	298	6,799



Hartnell Community College District

Statement of Net Position

Capital Assets Fund (90)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	<u>Current Year</u>	<u>Prior Year</u>
ASSETS		
Land	1,446,474	590,992
Equipment	21,877,341	20,958,301
Site	29,561,412	29,541,687
Buildings	184,019,395	180,425,000
Construction in Progress	9,973,776	2,934,164
Accumulated Depreciation	<u>(87,075,663)</u>	<u>(79,125,791)</u>
Total ASSETS	<u>\$159,802,734</u>	<u>\$155,324,353</u>
LIABILITIES & NET POSITION		
NET POSITION		
Unrestricted	<u>159,802,734</u>	<u>155,324,353</u>
Total NET POSITION	<u>\$159,802,734</u>	<u>\$155,324,353</u>
Total LIABILITIES & NET POSITION	<u>\$159,802,734</u>	<u>\$155,324,353</u>



Hartnell Community College District

Statement of Revenues, Expenditures and Change in Net Position

Capital Assets Fund (90)
As of June 30, 2019

Report Ran:
Oct 8, 2019

	BUDGET	CURRENT YEAR ACTUAL	PRIOR YEAR ACTUAL	BALANCE	ACTUAL PERCENT TO BUDGET
EXPENSES					
Other Operating Expenses & Svcs	-	7,949,872	7,810,800	(7,949,872)	-
Total EXPENSES	-	7,949,872	7,810,800	(7,949,872)	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(7,949,872)	(7,810,800)	7,949,872	-
NET INCREASE (DECREASE) IN NET POSITION	-	(7,949,872)	(7,810,800)	7,949,872	
NET POSITION - JULY 1	155,324,353	155,324,353	159,329,713	-	
Capital Additions	-	12,428,253	3,805,440	(12,428,253)	
NET POSITION	155,324,353	159,802,734	155,324,353	(4,478,381)	103%