

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

Certify CCFS-311 Data Annual Budget and Financial Report (CCFS-311)

DISTRICT: MARIN

Actual Year: 2016-2017

Budget Year: 2017-2018

District Certification: **Audit results:** Annual data has passed the audit check

Chief Business Officer

Last Name:	<input type="text" value="Nelson"/>	First Name:	<input type="text" value="Greg"/>
Area code	<input type="text" value="415"/>	Phone Number:	<input type="text" value="8843100"/> Ext: <input type="text"/>
Electronic Cert Date:	Oct 6 2017 4:26PM	Data is certified	

California Community Colleges, Chancellor's Office
1102 Q Street Sacramento, California 95814-6511
Send questions to Fiscal Services | CCFS311Admin@cccco.edu
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California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

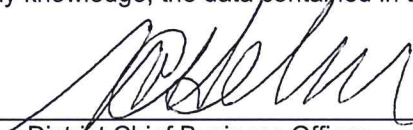
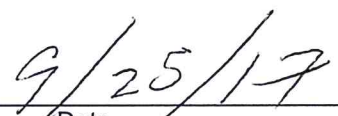

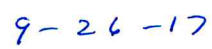
(Financial Report for Fiscal Year 2016-2017)

(Budget Report for Fiscal Year 2017-2018)

District: MARIN

District Code: 330

This is to 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. Further, to the best of my knowledge, the data contained in this report are correct.

 _____ District Chief Business Officer	 _____ Date
 _____ District Superintendent	 _____ Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	9,217,848	9,217,848		9,217,848
Other	1300	7,435,379	7,435,379	412,217	7,847,596
Total Instructional Salaries		16,653,227	16,653,227	412,217	17,065,444
Non-Instructional Salaries					
Contract or Regular	1200		3,280,057	193,100	3,473,157
Other	1400		885,457		885,457
Total Non-Instructional Salaries		0	4,165,514	193,100	4,358,614
Total Academic Salaries		16,653,227	20,818,741	605,317	21,424,058
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		9,058,103	926,186	9,984,289
Other	2300		436,091	101,696	537,787
Total Non-Instructional Salaries		0	9,494,194	1,027,882	10,522,076
Instructional Aides					
Regular Status	2200	1,023,580	1,023,580		1,023,580
Other	2400	236,636	236,636		236,636
Total Instructional Aides		1,260,216	1,260,216	0	1,260,216
Total Classified Salaries		1,260,216	10,754,410	1,027,882	11,782,292
Employee Benefits	3000	6,725,394	13,508,752	675,417	14,184,169
Supplies and Materials	4000		511,467	256,330	767,797
Other Operating Expenses	5000		4,916,822	955,190	5,872,012
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		24,638,837	50,510,192	3,520,136	54,030,328

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	522,592	522,592		522,592
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		739,746		739,746
Objects to Exclude	Object Code				
Rents and Leases	5060		320,149	14,133	334,282
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		570,942		570,942

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		72,191		72,191
Equipment	6400				
Equipment - Additional	6410		328,593	11,294	339,887
Equipment - Replacement	6420				0
Total Equipment		0	328,593	11,294	339,887
Total Capital Outlay		0	400,784	11,294	412,078
Other Outgo	7000			2,090,951	2,090,951
Total Exclusions		522,592	2,554,213	2,116,378	4,670,591
Total for ECS 84362, 50% Law		24,116,245	47,955,979	1,403,758	49,359,737
Percent of CEE (Instructional Salary Cost / Total CEE)		50.29%	100.00%		
50% of Current Expense of Education			23,977,990		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		24,116,245	47,955,979	1,403,758	49,359,737
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		24,638,837	50,510,192	3,520,136	54,030,328
Capital Expenditures	6000	23,841	400,783	11,294	412,077
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		24,662,678	50,910,975	3,531,430	54,442,405

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	15,041,988	4,417,512	19,459,500
Cash With Fiscal Agents	9113		275,887	275,887
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,014,884	848,921	1,863,805
Due from Other Funds	9140	85,141		85,141
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220		7,055	7,055
TOTAL ASSETS		16,142,013	5,549,375	21,691,388
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,393,639	523,983	4,917,622
Accrued Salaries and Wages Payable	9520	144,779		144,779
Compensated Absences Payable Current	9530	331,902		331,902
Due to Other Funds	9540	225,924		225,924
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	997,819	5,025,392	6,023,211
TOTAL LIABILITIES		6,094,063	5,549,375	11,643,438

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	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	4,200,000		4,200,000
Unassigned	9790	6,196,668		6,196,668
Total Fund Balance		10,396,668	0	10,396,668
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		10,396,668	0	10,396,668
TOTAL LIABILITIES AND FUND EQUITY		16,490,731	5,549,375	22,040,106

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
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

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	1,051,404	6,897,905	3,523,441
Cash With Fiscal Agents	9113	213,440		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		1,264,844	6,897,905	3,523,441
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**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

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	1,264,844	6,897,905	3,523,441
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		1,264,844	6,897,905	3,523,441
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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,264,844	6,897,905	3,523,441
TOTAL LIABILITIES AND FUND EQUITY		1,264,844	6,897,905	3,523,441

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			54,679			
Cash With Fiscal Agents	9113			30,385			
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			11,194	3,669		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	96,258	3,669	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			11,117			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			85,141			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	96,258	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

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	3,669	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	3,669	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	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	3,669	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	96,258	3,669	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,623,763	393,205	94,050,136
Cash With Fiscal Agents	9113		(112)	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	225,925		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220		216,906	
TOTAL ASSETS		1,849,688	609,999	94,050,136
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	64,240		1,821,433
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		64,240	0	1,821,433

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	1,785,448	609,999	92,228,703
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		1,785,448	609,999	92,228,703
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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		1,785,448	609,999	92,228,703
TOTAL LIABILITIES AND FUND EQUITY		1,849,688	609,999	94,050,136

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
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
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise 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	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	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

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				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	320,552	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	55,799	
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		376,351	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	117,046	
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		117,046	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	117,046	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	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	259,305	
Unassigned	9790		
Total Reserved Fund Balance		259,305	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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		259,305	0
TOTAL LIABILITIES AND FUND EQUITY		376,351	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112				(146,434)	396,317	1,000,253		
Cash With Fiscal Agents	9113	305,212	97,231			26,575	1,450		
Revolving Cash Accounts	9114								
Investments (at cost)	9120	111,389							3,482,761
Accounts Receivable	9130	24,024	309		179,204				
Due from Other Funds	9140								
Student Loans Receivable	9150	9,600							
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		450,225	97,540	0	32,770	422,892	1,001,703	0	3,482,761

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	130,460			32,770	21,021	131		
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		130,460	0	0	32,770	21,021	131	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	0	0	0	0	0	0
TOTAL LIABILITIES	968	130,460	0	0	32,770	21,021	131	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	319,765	97,540			401,871	1,001,572		3,482,761
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		319,765	97,540	0	0	401,871	1,001,572	0	3,482,761
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	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		319,765	97,540	0	0	401,871	1,001,572	0	3,482,761
TOTAL LIABILITIES AND FUND EQUITY		450,225	97,540	0	32,770	422,892	1,001,703	0	3,482,761

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		155,648	155,648
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		15,741	15,741
Student Financial Aid	8150		4,325	4,325
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		155,417	155,417
Other Federal Revenues	8190		36,594	36,594
Total Federal Revenues	8100	0	367,725	367,725
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	440,483		440,483
State General Apportionment	8612			0
Other General Apportionment	8613	120,900		120,900
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		568,777	568,777
Disabled Students Programs and Services(DSPS)	8623		841,477	841,477
Temporary Assistance for Needy Families (TANF)	8624		15,741	15,741
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		147,827	147,827
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,746,509	2,746,509

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	374,613		374,613
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		635,331	635,331
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	257,006		257,006
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	2,470		2,470
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	570,942	65,646	636,588
State Mandated Costs	8685	448,773		448,773
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,061,724	78,991	1,140,715
Total State Revenues	8600	3,276,911	5,100,299	8,377,210

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	48,906,726		48,906,726
Tax Allocation, Supplemental Roll	8812	1,184,805		1,184,805
Tax Allocation, Unsecured Roll	8813	970,516		970,516
Prior Years Taxes	8816	85,758		85,758
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	60,891		60,891
Redevelopment Agency Funds - Residual	8819	471,167		471,167
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		534,346	534,346
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	139,822		139,822
Sales and Commissions	8840			0
Rentals and Leases	8850	82,316	55,090	137,406
Interest and Investment Income	8860	52,424		52,424
Student Fees and Charges	8870			
Community Services Classes	8872	783,892		783,892
Dormitory	8873			0
Enrollment	8874	3,776,202		3,776,202
Contra Revenue Account	8874.1	(1,708,499)		(1,708,499)
Field Trips and Use of Nondistrict Facilities	8875	6,138		6,138
Health Services	8876		229,031	229,031
Instructional Materials Fees and Sales of Materials	8877	(104)		(104)
Insurance	8878			0
Student Records	8879	268		268
Nonresident Tuition	8880	729,904		729,904
Parking Services and Public Transportation	8881		400,849	400,849
Other Student Fees and Charges	8885	35,836	97,771	133,607
Other Local Revenues	8890	490,525	425,574	916,099
Total Local Revenues	8800	56,068,587	1,742,661	57,811,248
Total Revenues		59,345,498	7,210,685	66,556,183

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	479,042	940,319	1,419,361
Total Other Financing Sources	8900	479,042	940,319	1,419,361
Total Revenues and Other Financing Sources		59,824,540	8,151,004	67,975,544

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

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	94,039	17,562	7,703	23,670		142,974
Architecture and Environmental Design	0200	54,578		282			54,860
Environmental Sciences and Technologies	0300	87,888					87,888
Biological Sciences	0400	1,488,310	15,159	50,585	25,094		1,579,148
Business and Management	0500	942,618	2,777	26,006	7,350		978,751
Communications	0600	671,088	19,168	9,745			700,001
Computer and Information Science	0700	996,406	53,654	26,096			1,076,156
Education	0800	599,196	394,605	102,352			1,096,153
Engineering and Related Industrial Technology	0900	1,079,872	23,166	49,167	196,881		1,349,086
Fine and Applied Arts	1000	2,788,743	436,837	73,623	13,469		3,312,672
Foreign language	1100	845,124		1,372			846,496
Health	1200	2,417,965	81,207	90,162	57,695		2,647,029
Consumer Education And Home Economics	1300	394,893	1,845	1,672			398,410
Law	1400	4,831					4,831
Humanities(Letters)	1500	3,495,521	6,419	2,365			3,504,305
Library Science	1600						0
Mathematics	1700	2,224,450	8,012	1,992			2,234,454
Military Studies	1800						0
Physical Sciences	1900	1,605,528	470	16,544	8,901		1,631,443
Psychology	2000	479,684	25,636	1,405			506,725
Public Affairs and Services	2100	160,684					160,684
Social Sciences	2200	1,340,147	33,949	2,585	1,018		1,377,699
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,657,791	192,991	13,348			2,864,130
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	489,550	33,042				522,592
Sub-Total Instructional Activites		24,918,906	1,346,499	477,004	334,078		27,076,487
Total Expenditures for GF Activities*		25,432,647	27,638,705	7,971,174	1,193,380	3,597,534	65,833,440

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

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		3,043,136	225,578	7,273		3,275,987
Course and Curriculum Development	6020		396,676	80,985			477,661
Academic / Faculty Senate	6030	7,862	438,449	9,847			456,158
Other Instructional Administration & Governance	6090		46,811	2,751			49,562
Total Instructional Admin. & Governance		7,862	3,925,072	319,161	7,273	0	4,259,368
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		919,059	71,026	278,838		1,268,923
Media	6130		141,876	71			141,947
Museums and Galleries	6140		25,508	270			25,778
Academic Information Systems and Technology	6150			1,684	158,121		159,805
Other Instructional Support Services	6190		10,764	3,659	67,272		81,695
Total Instructional Support Services		0	1,097,207	76,710	504,231	0	1,678,148
Admissions and Records	6200		1,458,276	55,114			1,513,390
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,955,723	25,344			1,981,067
Matriculation and Student Assessment	6320		461,813	165,731			627,544
Transfer Programs	6330		92,607	8,839			101,446
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		181,148	15,000			196,148
Total Student Counseling and Guidance		0	2,691,291	214,914	0	0	2,906,205

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

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						0
Disabled Student Programs and Services (DSPS)	6420		649,277	148,003	25,750		823,030
Extended Opportunity Programs and Services (EOPS)	6430		571,248	19,513	4,978		595,739
Health Services	6440		215,957	126,982	2,768		345,707
Student Personnel Administration	6450		818,198	99,069			917,267
Financial Aid Administration	6460		617,352	87,761			705,113
Job Placement Services	6470		73,559	2,269			75,828
Veterans Services	6480		39,823				39,823
Miscellaneous Student Services	6490		144,766	56,136	2,314		203,216
Total Other Student Services		0	3,130,180	539,733	35,810	0	3,705,723
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,456,613	495,500	23,329		1,975,442
Custodial Services	6530		1,217,070	60,143			1,277,213
Grounds Maintenance and Repairs	6550		471,998	88,929	9,160		570,087
Utilities	6570			1,531,703			1,531,703
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,145,681	2,176,275	32,489	0	5,354,445
Planning, Policymaking and Coordinations	6600		1,829,886	568,694	23,649		2,422,229

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

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		462,024	214,669	3,737		680,430
Fiscal Operations	6720		1,270,011	177,201	2,771		1,449,983
Human Resources Management	6730		1,184,319	131,915	753		1,316,987
Noninstruct Staff Retirees' Benefits & Retirement *	6740		739,746				739,746
Staff Development	6750		16,373	13,446			29,819
Staff Diversity	6760			4,446			4,446
Logistical Services	6770		1,691,376	673,302	60,565		2,425,243
Management Information Systems	6780		1,450,555	603,441	161,042		2,215,038
Other General Institutional Support Services	6790		332,290	295,240			627,530
Total General Institutional Support Services	6700	0	7,146,694	2,113,660	228,868	0	9,489,222
Community Services & Economic Development	6800						
Community Recreation	6810		150	206,019	10,754		216,923
Community Service Classes	6820	505,812	1,726,416	858,266	540		3,091,034
Community Use of Facilities	6830		56,005				56,005
Economic Development	6840						0
Other Community Services & Economic Development	6890			70,675			70,675
Total Community Services	6800	505,812	1,782,571	1,134,960	11,294	0	3,434,637

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

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		13,111	62,272			75,383
Farm Operations	6930			17,423			17,423
Food Services	6940						0
Parking	6950			7,729			7,729
Student and Co-Curricular Activities	6960	67	72,237	205,829	15,688		293,821
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	67	85,348	293,253	15,688	0	394,356
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

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			1,696			1,696
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					139,569	139,569
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	139,569	139,569
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,100,465	3,100,465
Student Aid	7320					357,500	357,500
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,457,965	3,457,965
Sub-Total Non-Instructional Activites		513,741	26,292,206	7,494,170	859,302	3,597,534	38,756,953
Total Expenditures General Fund: activities *		25,432,647	27,638,705	7,971,174	1,193,380	3,597,534	65,833,440

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$50,567,939
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	3,737.00		
	2. 2016-2017 Second Period Actual FTES	3,706.00		
	3. 2016-2017 Population change factor (C2/C1)	0.9917		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$51,998,695
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)			\$51,998,695
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$51,998,695
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			434,273
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			253,958
C.	Local Property taxes			53,628,875
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			40,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2017-2018 Appropriations Subject to Limit			\$54,357,106

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			367,725	484,595	367,725	484,595
State Revenues	8600	3,276,911	2,420,078	5,100,299	8,069,816	8,377,210	10,489,894
Local Revenues	8800	56,068,587	57,736,753	1,742,661	5,678,116	57,811,248	63,414,869
Total Revenues		59,345,498	60,156,831	7,210,685	14,232,527	66,556,183	74,389,358
EXPENDITURES:							
Academic Salaries	1000	21,424,057	22,116,525	1,840,062	2,159,707	23,264,119	24,276,232
Classified Salaries	2000	11,782,291	13,699,084	2,330,732	2,630,086	14,113,023	16,329,170
Employee Benefits	3000	14,184,169	15,447,684	1,510,041	1,734,375	15,694,210	17,182,059
Supplies and Materials	4000	767,796	835,654	267,260	1,996,749	1,035,056	2,832,403
Other Operating Expenses and Services	5000	5,872,012	6,775,531	1,064,106	2,522,986	6,936,118	9,298,517
Capital Outlay	6000	412,077	550,464	781,303	2,192,890	1,193,380	2,743,354
Total Expenditures		54,442,402	59,424,942	7,793,504	13,236,793	62,235,906	72,661,735
Excess /(Deficiency) of Revenues over Expenditures		4,903,096	731,889	(582,819)	995,734	4,320,277	1,727,623
Other Financing Sources	8900	479,042	1,248,398	2,089,401	2,542,721	2,568,443	3,791,119
Other Outgo	7000	2,090,952	1,765,532	1,506,582	3,538,455	3,597,534	5,303,987
Net Increase/(Decrease) in Fund Balance		3,291,186	214,755	0	0	3,291,186	214,755
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,105,482	10,396,668	0	0	7,105,482	10,396,668
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	7,105,482		0		7,105,482	
Ending Fund Balance, June 30		10,396,668	10,611,423	0	0	10,396,668	10,611,423

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			51,960	30,000		
Local Revenues	8800	70,893	36,700	10,496,827	11,409,000	4,235,501	14,505,074
Total Revenues		70,893	36,700	10,548,787	11,439,000	4,235,501	14,505,074
Other Financing Sources	8900						
Interfund Transfers In	8981	420,459	100,000				
Other Incoming Transfers	8983						
Total Other Financing Sources		420,459	100,000	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	95,000	100,000	2,940,000	3,005,000		
Debt Interest and Other Service Charges	7120	22,951	21,294	8,315,789	8,433,513	712,060	3,482,575
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	117,951	121,294	11,255,789	11,438,513	712,060	3,482,575
Net Other Financing Sources / (Other Outgo)	8900 & 7000	302,508	(21,294)	(11,255,789)	(11,438,513)	(712,060)	(3,482,575)
Net Increase/Decrease in Fund Balance		373,401	15,406	(707,002)	487	3,523,441	11,022,499
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	891,443	1,264,844	7,604,907	6,897,905		3,523,441
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	891,443		7,604,907		0	
Ending Fund Balance, June 30		1,264,844	1,280,250	6,897,905	6,898,392	3,523,441	14,545,940

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					2,525	10,000
State Revenues	8600					204,249	205,365
Local Revenues	8800					343,333	284,840
Total Income		0	0	0	0	550,107	500,205
Expenditures							
Academic Salaries	1000					415,032	437,974
Classified Salaries	2000					105,882	125,034
Employee Benefits	3000					248,326	280,334
Supplies and Materials	4000					26,427	31,000
Other Operating Expenses and Services	5000					5,019	6,950
Capital Outlay	6000					2,502	
Total Expenditures		0	0	0	0	803,188	881,292
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(253,081)	(381,087)
Other Financing Sources	8900					253,081	381,087
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	3,669	251,078				
Total Income		3,669	251,078	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		138,462				
Employee Benefits	3000		82,616				
Supplies and Materials	4000		1,500				
Other Operating Expenses and Services	5000		6,000				
Capital Outlay	6000		22,500				
Total Expenditures		0	251,078	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		3,669	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,669	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		3,669		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		3,669	3,669	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	136,593	127,248				
Local Revenues	8800	7,546	6,000	5,011	500	250,755	310,000
Total Income		144,139	133,248	5,011	500	250,755	310,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			27,803		150,525	342,357
Employee Benefits	3000			16,929		57,827	182,643
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	137,398	921,319	383,622	610,389	186,371	25,000
Capital Outlay	6000	860,669	139,156	1,244,771		4,561,155	51,751,106
Total Expenditures		998,067	1,060,475	1,673,125	610,389	4,955,878	52,301,106
Excess /(Deficiency) of Revenues over Expenditures		(853,928)	(927,227)	(1,668,114)	(609,889)	(4,705,123)	(51,991,106)
Other Financing Sources	8900	337,524				97,500,000	
Other Outgo	7000					566,174	
Net Increase/(Decrease) in Fund Balance		(516,404)	(927,227)	(1,668,114)	(609,889)	92,228,703	(51,991,106)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,301,852	1,785,448	2,278,113	609,999		92,228,703
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,301,852		2,278,113		0	
Ending Fund Balance, June 30		1,785,448	858,221	609,999	110	92,228,703	40,237,597

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		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
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		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				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	672,361	675,400				
Other Financing Sources	8900						
Total Income		672,361	675,400	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	626,542	680,800				
Capital Outlay	6000						
Total Expenditures		626,542	680,800	0	0		
Net Profit or Loss		45,819	(5,400)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		45,819	(5,400)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	213,486	259,305	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	213,486		0			
Ending Fund Balance, June 30		259,305	253,905	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	125,104	114,000	11,257	12,025		
Total Income		125,104	114,000	11,257	12,025	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	28,577	31,500				
Other Operating Expenses and Services	5000	8,849	17,775	10,719	12,025		
Capital Outlay	6000	500	6,600				
Total Expenditures		37,926	55,875	10,719	12,025	0	0
Excess /(Deficiency) of Revenues over Expenditures		87,178	58,125	538	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	48,346	90,075				
Net Increase/(Decrease) in Fund Balance		38,832	(31,950)	538	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	280,933	319,765	93,692	97,540		0
Prior Years Adjustments	9020			3,310			
Adjusted Beginning Balance	9030	280,933		97,002		0	
Ending Fund Balance, June 30		319,765	287,815	97,540	97,540	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	3,301,613	3,425,133				
State Revenues	8600	307,968	303,784				
Local Revenues	8800			284,567	153,000	67,705	154,000
Total Income		3,609,581	3,728,917	284,567	153,000	67,705	154,000
Expenditures							
Academic Salaries	1000			20,377			
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				35,000	9,963	56,000
Other Operating Expenses and Services	5000					2,654	96,000
Capital Outlay	6000					(158)	
Total Expenditures		0	0	20,377	35,000	12,459	152,000
Excess /(Deficiency) of Revenues over Expenditures		3,609,581	3,728,917	264,190	118,000	55,246	2,000
Other Financing Sources	8900					300,000	
Other Outgo	7000	3,609,581	3,728,917	124,850	190,000	352,248	148,000
Net Increase/(Decrease) in Fund Balance		0	0	139,340	(72,000)	2,998	(146,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	262,531	401,871	998,574	1,001,572
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		262,531		998,574	
Ending Fund Balance, June 30		0	0	401,871	329,871	1,001,572	855,572

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			271,379	20,000
Total Income		0	0	271,379	20,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			3,198	3,000
Capital Outlay	6000				
Total Expenditures		0	0	3,198	3,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	268,181	17,000
Other Financing Sources	8900				
Other Outgo	7000			479,042	448,398
Net Increase/(Decrease) in Fund Balance		0	0	(210,861)	(431,398)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,693,622	3,482,761
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,693,622	
Ending Fund Balance, June 30		0	0	3,482,761	3,051,363

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 330

Name: MARIN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
21	BOND INTEREST AND REDEMPTION FUND	11	UNRESTRICTED SUBFUND	420,459
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	253,081
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	337,524

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		570,942			65,646	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	65,646	65,646
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	65,646	65,646
Other Operating Expenses and Services	5000			570,942	570,942		570,942
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	0	570,942	570,942	65,646	636,588
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			566,188		982,221	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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	982,221	982,221
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	982,221	982,221
Other Operating Expenses and Services	5000			566,188	566,188		566,188
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	0	566,188	566,188	982,221	1,548,409
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 330

Name: MARIN

EPA Revenue	374,613
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	374,613	0	0	374,613
TOTAL		374,613	0	0	374,613

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 330

Name: MARIN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	2,304,868	2,312,038	4,616,906	N/A	N/A
2016-17	2,305,944	2,097,564	4,403,508	-213,398	-4.62%
2017-18	2,836,768	2,498,745	5,335,513	932,005	21.17%
2018-19	3,290,459	2,577,369	5,867,828	532,315	9.98%
2019-20	3,814,347	2,913,069	6,727,416	859,588	14.65%
2020-21	4,066,922	3,358,986	7,425,908	698,492	10.38%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The district is actively addressing its net pension liability and future pension costs on multiple fronts. Beginning in July 2015, the Classic PERS members in the unrepresented employee group began paying a portion of the employee share, and as of July 2017, this group pays its entire employee share. In addition, the Classic PERS members of our CSEA and SEIU groups have begun paying the employee share, and these groups will pay the entire employee share in January 2019. Moreover, our Board of Trustees has approved the establishment of a pension trust through the Community College League of California, Pension Rate Stabilization Trust Program (PARS).