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CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

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

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**DISTRICT: MARIN**

Actual Year: **2017-2018**

Budget Year: **2018-2019**

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

Chief Business Officer

Last Name:     First Name:   
Area code:     Phone Number:     Ext:

Electronic Cert Date: Oct 5 2018 12:56PM    **Data is certified**

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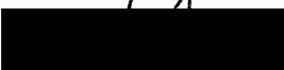
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2017-2018)  
(Budget Report for Fiscal Year 2018-2019)

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	<u>10/5/18</u> _____ Date
 _____ District Superintendent	<u>10-9-18</u> _____ 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, 2018. 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: 2017-2018

Budget Year: 2018-2019

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	9,934,481	9,934,481		9,934,481
Other	1300	7,888,779	7,888,779	410,357	8,299,136
<b>Total Instructional Salaries</b>		17,823,260	17,823,260	410,357	18,233,617
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,414,169	91,775	3,505,944
Other	1400		823,364		823,364
<b>Total Non-Instructional Salaries</b>		0	4,237,533	91,775	4,329,308
<b>Total Academic Salaries</b>		17,823,260	22,060,793	502,132	22,562,925
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		9,944,281	1,128,268	11,072,549
Other	2300		288,983	75,396	364,379
<b>Total Non-Instructional Salaries</b>		0	10,233,264	1,203,664	11,436,928
<b>Instructional Aides</b>					
Regular Status	2200	952,605	952,605		952,605
Other	2400	247,864	247,864		247,864
<b>Total Instructional Aides</b>		1,200,469	1,200,469	0	1,200,469
<b>Total Classified Salaries</b>		1,200,469	11,433,733	1,203,664	12,637,397
<b>Employee Benefits</b>					
	3000	7,344,741	14,422,418	720,969	15,143,387
<b>Supplies and Materials</b>					
	4000		390,905	194,507	585,412
<b>Other Operating Expenses</b>					
	5000		5,568,661	913,158	6,481,819
<b>Equipment Replacement</b>					
	6420				0
<b>Total Expenditures Prior to Exclusions</b>		26,368,470	53,876,510	3,534,430	57,410,940

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	214,699	214,699		214,699
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		575,084		575,084
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		213,242	13,678	226,920
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		584,584		584,584

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		69,006		69,006
Equipment	6400				
Equipment - Additional	6410		585,523	30,390	615,913
Equipment - Replacement	6420				0
Total Equipment		0	585,523	30,390	615,913
Total Capital Outlay		0	654,529	30,390	684,919
Other Outgo	7000			7,463,786	7,463,786
<b>Total Exclusions</b>		214,699	2,242,138	7,507,854	9,749,992
<b>Total for ECS 84362, 50% Law</b>		26,153,771	51,634,372	(3,973,424)	47,660,948
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.65%	100.00%		
<b>50% of Current Expense of Education</b>			25,817,186		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		26,153,771	51,634,372	(3,973,424)	47,660,948
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		26,368,470	53,876,510	3,534,430	57,410,940
<b>Capital Expenditures</b>	6000	23,361	654,529	30,390	684,919
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		26,391,831	54,531,039	3,564,820	58,095,859

For Year Ended June 30, 2018

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	11,477,911	3,235,419	14,713,330
Cash With Fiscal Agents	9113		965,532	965,532
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,370,937	1,075,865	2,446,802
Due from Other Funds	9140	257,878		257,878
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	491,069		491,069
<b>TOTAL ASSETS</b>		13,597,795	5,276,816	18,874,611
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,863,098	294,509	4,157,607
Accrued Salaries and Wages Payable	9520	1,006,273		1,006,273
Compensated Absences Payable Current	9530	331,383		331,383
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,226,284	4,982,307	6,208,591
<b>TOTAL LIABILITIES</b>		6,427,038	5,276,816	11,703,854

For Year Ended June 30, 2018

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	7,170,757		7,170,757
<b>Total Fund Balance</b>		<b>7,170,757</b>	<b>0</b>	<b>7,170,757</b>
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		<b>7,170,757</b>	<b>0</b>	<b>7,170,757</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>13,597,795</b>	<b>5,276,816</b>	<b>18,874,611</b>

- 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, 2018

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,725,792	9,082,482	13,307,770
Cash With Fiscal Agents	9113	213,843		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		1,939,635	9,082,482	13,307,770
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2018

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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	1,939,635	9,082,482	13,307,770
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		1,939,635	9,082,482	13,307,770
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		1,939,635	9,082,482	13,307,770
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,939,635	9,082,482	13,307,770

- 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, 2018

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			25,379	(6,852)		
Cash With Fiscal Agents	9113			150,928	12,165		
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			1,761	673		
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	178,068	5,986	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			58,068			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			120,000			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	178,068	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, 2018

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
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	5,986	0	0
Total Fund Balance		0	0	0	5,986	0	0
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		0	0	0	5,986	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	178,068	5,986	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 330

Name: MARIN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,039,195	459,013	70,030,969
Cash With Fiscal Agents	9113	1,165,559	(112)	
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			9,547
<b>TOTAL ASSETS</b>		3,204,754	458,901	70,040,516
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,637		4,371,039
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		137,878	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		7,637	137,878	4,371,039

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 330

Name: MARIN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	3,197,117	321,023	65,669,477
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		3,197,117	321,023	65,669,477
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		3,197,117	321,023	65,669,477
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,204,754	458,901	70,040,516

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 330

Name: MARIN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2018

District ID: 330

Name: MARIN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2018

District ID: 330

Name: MARIN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	381,148	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		4,158,855
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	51,389	
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		432,537	4,158,855

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	100,100	
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		100,100	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
<b>TOTAL LIABILITIES</b>	968	100,100	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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	332,437	4,158,855
Unassigned	9790		
Total Reserved Fund Balance		332,437	4,158,855
<b>Fund Balance (GASB 54)</b>	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		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		332,437	4,158,855
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		432,537	4,158,855

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112				478,568	454,585	1,082,131		
Cash With Fiscal Agents	9113	313,765	95,722		(592,374)	38,115	1,469		
Revolving Cash Accounts	9114								
Investments (at cost)	9120	111,649							3,266,230
Accounts Receivable	9130	35,288	2,245		123,665				
Due from Other Funds	9140								
Student Loans Receivable	9150	1,860							
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		462,562	97,967	0	9,859	492,700	1,083,600	0	3,266,230

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	119,578			(8,207)	62,360	137		
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				18,066				
Total Current Liabilities and Deferred Revenue		119,578	0	0	9,859	62,360	137	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
<b>TOTAL LIABILITIES</b>	968	119,578	0	0	9,859	62,360	137	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	342,984	97,967			430,340	1,083,463		3,266,230
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		<b>342,984</b>	<b>97,967</b>	<b>0</b>	<b>0</b>	<b>430,340</b>	<b>1,083,463</b>	<b>0</b>	<b>3,266,230</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>342,984</b>	<b>97,967</b>	<b>0</b>	<b>0</b>	<b>430,340</b>	<b>1,083,463</b>	<b>0</b>	<b>3,266,230</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>462,562</b>	<b>97,967</b>	<b>0</b>	<b>9,859</b>	<b>492,700</b>	<b>1,083,600</b>	<b>0</b>	<b>3,266,230</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		175,027	175,027
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		15,740	15,740
Student Financial Aid	8150		4,970	4,970
Veterans Education	8160	252		252
Vocational and Technical Education Act (VATEA)	8170		141,263	141,263
Other Federal Revenues	8190		46,027	46,027
<b>Total Federal Revenues</b>	8100	252	383,027	383,279
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	264,036		264,036
Other General Apportionment	8613	174,198		174,198
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		548,779	548,779
Disabled Students Programs and Services(DSPS)	8623		730,786	730,786
Temporary Assistance for Needy Families (TANF)	8624		11,963	11,963
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		150,205	150,205
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,344,906	3,344,906

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	359,137		359,137
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		719,934	719,934
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	256,846		256,846
Other State Tax Subventions	8673	4,418		4,418
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	584,587	117,281	701,868
State Mandated Costs	8685	208,919		208,919
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,505,421	78,898	1,584,319
<b>Total State Revenues</b>	8600	3,357,562	5,702,752	9,060,314

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	51,554,741		51,554,741
Tax Allocation, Supplemental Roll	8812	1,238,242		1,238,242
Tax Allocation, Unsecured Roll	8813	987,406		987,406
Prior Years Taxes	8816	74,302		74,302
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	64,991		64,991
Redevelopment Agency Funds - Residual	8819	276,348		276,348
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		426,323	426,323
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	135,333		135,333
Sales and Commissions	8840			0
Rentals and Leases	8850	70,782	90,731	161,513
Interest and Investment Income	8860	119,582	83	119,665
Student Fees and Charges	8870			
Community Services Classes	8872	897,828		897,828
Dormitory	8873			0
Enrollment	8874	3,585,082		3,585,082
Contra Revenue Account	8874.1	(1,549,813)		(1,549,813)
Field Trips and Use of Nondistrict Facilities	8875	6,401		6,401
Health Services	8876		256,660	256,660
Instructional Materials Fees and Sales of Materials	8877	(490)		(490)
Insurance	8878			0
Student Records	8879	126		126
Nonresident Tuition	8880	703,225		703,225
Parking Services and Public Transportation	8881		378,136	378,136
Other Student Fees and Charges	8885	34,713		34,713
Other Local Revenues	8890	147,437	599,563	747,000
<b>Total Local Revenues</b>	8800	58,346,236	1,751,496	60,097,732
<b>Total Revenues</b>		61,704,050	7,837,275	69,541,325

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940	198,630		198,630
Incoming Transfers -- (8970/8981/8982/8983)	898#	431,055	2,823,844	3,254,899
<b>Total Other Financing Sources</b>	8900	629,685	2,823,844	3,453,529
<b>Total Revenues and Other Financing Sources</b>		62,333,735	10,661,119	72,994,854

For Actual Year: 2017-2018

Budget Year: 2018-2019

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 Natural Resources	0100	117,062	30,008	27,435	21,380		195,885
Architecture and Environmental Design	0200	87,267		197	3,299		90,763
Environmental Sciences and Technologies	0300	82,628					82,628
Biological Sciences	0400	1,727,482	29,975	43,614	12,000		1,813,071
Business and Management	0500	911,399	23,899	20,753	796		956,847
Communications	0600	852,333	3,168	18,902	11,824		886,227
Computer and Information Science	0700	993,918	63,599	30,591	16,411		1,104,519
Education	0800	725,851	274,597	82,486	10,717		1,093,651
Engineering and Related Industrial Technology	0900	1,014,955	49,706	76,692	293,994		1,435,347
Fine and Applied Arts	1000	2,883,378	478,456	75,613	35,503		3,472,950
Foreign language	1100	861,524		928			862,452
Health	1200	2,638,036	55,534	144,847	106,305		2,944,722
Consumer Education And Home Economics	1300	404,100	12,061	26,316	4,313		446,790
Law	1400	5,602					5,602
Humanities(Letters)	1500	3,956,572	11,200	1,756			3,969,528
Library Science	1600						0
Mathematics	1700	2,510,247	2,133	363			2,512,743
Military Studies	1800						0
Physical Sciences	1900	1,713,978	10,276	19,319	12,065		1,755,638
Psychology	2000	600,800	28,223	1,674			630,697
Public Affairs and Services	2100	155,851					155,851
Social Sciences	2200	1,333,164	41,040	3,184	9,114		1,386,502
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,081,874	207,892	10,707			3,300,473
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	180,689	34,011				214,700
<b>Sub-Total Instructional Activites</b>		26,838,710	1,355,778	585,377	537,721		29,317,586
<b>Total Expenditures for GF Activities*</b>		27,349,323	29,525,237	8,979,444	1,406,356	8,960,405	76,220,765

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		3,904,616	266,687	20,118		4,191,421
Course and Curriculum Development	6020		494,531	124,539			619,070
Academic / Faculty Senate	6030		395,989	9,711			405,700
Other Instructional Administration & Governance	6090		15,850	1,110			16,960
<b>Total Instructional Admin. &amp; Governance</b>		0	4,810,986	402,047	20,118	0	5,233,151
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		947,094	70,536	185,860		1,203,490
Media	6130		704				704
Museums and Galleries	6140		25,936				25,936
Academic Information Systems and Technology	6150			2,076	222,165		224,241
Other Instructional Support Services	6190		2,908	5,004			7,912
<b>Total Instructional Support Services</b>		0	976,642	77,616	408,025	0	1,462,283
Admissions and Records	6200		1,723,841	65,189			1,789,030
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,879,822	199,243	488		2,079,553
Matriculation and Student Assessment	6320		502,061	48,232			550,293
Transfer Programs	6330		114,949	10,993			125,942
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		12,507	52,599			65,106
<b>Total Student Counseling and Guidance</b>		0	2,509,339	311,067	488	0	2,820,894

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		171,767	1,515			173,282
Disabled Student Programs and Services (DSPS)	6420		795,170	240,643	21,079		1,056,892
Extended Opportunity Programs and Services (EOPS)	6430		617,339	8,984			626,323
Health Services	6440		240,370	120,482	990		361,842
Student Personnel Administration	6450		821,485	64,695			886,180
Financial Aid Administration	6460		578,997	223,092			802,089
Job Placement Services	6470		99,641	(1,652)			97,989
Veterans Services	6480						0
Miscellaneous Student Services	6490		231,417	141,156			372,573
<b>Total Other Student Services</b>		0	3,556,186	798,915	22,069	0	4,377,170
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,195,885	584,425	165,903		1,946,213
Custodial Services	6530		1,402,191	55,312			1,457,503
Grounds Maintenance and Repairs	6550		397,568	14,670	3,808		416,046
Utilities	6570			1,573,809			1,573,809
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,995,644	2,228,216	169,711	0	5,393,571
<b>Planning, Policymaking and Coordinations</b>	6600		1,781,681	1,057,311	40,234		2,879,226

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		494,032	180,163			674,195
Fiscal Operations	6720		1,324,460	117,181	275		1,441,916
Human Resources Management	6730		1,342,603	77,215	6,916		1,426,734
Noninstruct Staff Retirees' Benefits & Retirement *	6740		575,084				575,084
Staff Development	6750		2,639	53,854			56,493
Staff Diversity	6760						0
Logistical Services	6770		1,914,761	710,195	95,403		2,720,359
Management Information Systems	6780		1,933,213	827,569	45,011		2,805,793
Other General Institutional Support Services	6790		213,002	220,181	29,995		463,178
<b>Total General Institutional Support Services</b>	6700	0	7,799,794	2,186,358	177,600	0	10,163,752
Community Services & Economic Development	6800						
Community Recreation	6810			148,182	30,353		178,535
Community Service Classes	6820	510,613	1,797,468	834,419	37		3,142,537
Community Use of Facilities	6830		93,237	240			93,477
Economic Development	6840						0
Other Community Services & Economic Development	6890			71,461			71,461
<b>Total Community Services</b>	6800	510,613	1,890,705	1,054,302	30,390	0	3,486,010

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			20,615			20,615
Farm Operations	6930		870	(15,217)			(14,347)
Food Services	6940						0
Parking	6950			1,665			1,665
Student and Co-Curricular Activities	6960		64,236	195,432			259,668
Student Housing	6970			2,953			2,953
Other Ancillary Services	6990			5,070			5,070
<b>Total Ancillary Services</b>	6900	0	65,106	210,518	0	0	275,624
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	0	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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				
<b>Physical Property and Related Acquisitions</b>	7100		59,535	2,528			62,063
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					189,248	189,248
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	189,248	189,248
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,279,538	7,279,538
Student Aid	7320					342,538	342,538
Other Outgo	7390					1,149,081	1,149,081
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	8,771,157	8,771,157
<b>Sub-Total Non-Instructional Activites</b>		510,613	28,169,459	8,394,067	868,635	8,960,405	46,903,179
<b>Total Expenditures General Fund: activities *</b>		27,349,323	29,525,237	8,979,444	1,406,356	8,960,405	76,220,765

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$54,357,106
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	3,706.00		
	2. 2017-2018 Second Period Actual FTES	3,567.00		
	3. 2017-2018 Population change factor (C2/C1)	0.9625		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$54,238,811
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)			\$54,238,811
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$54,238,811
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			408,548
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			253,381
C.	Local Property taxes			56,408,592
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			91,800
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$57,162,321

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	252		383,027	465,513	383,279	465,513
State Revenues	8600	3,357,562	2,311,369	5,702,752	9,141,957	9,060,314	11,453,326
Local Revenues	8800	58,346,236	60,767,188	1,751,496	5,577,738	60,097,732	66,344,926
<b>Total Revenues</b>		61,704,050	63,078,557	7,837,275	15,185,208	69,541,325	78,263,765
<b>EXPENDITURES:</b>							
Academic Salaries	1000	22,562,925	23,164,941	2,151,883	2,142,400	24,714,808	25,307,341
Classified Salaries	2000	12,637,397	14,331,096	2,672,482	3,135,404	15,309,879	17,466,500
Employee Benefits	3000	15,143,388	16,440,196	1,706,485	1,784,856	16,849,873	18,225,052
Supplies and Materials	4000	585,412	787,937	327,798	2,678,272	913,210	3,466,209
Other Operating Expenses and Services	5000	6,481,819	6,569,235	1,584,415	2,517,958	8,066,234	9,087,193
Capital Outlay	6000	684,919	542,794	721,437	2,357,606	1,406,356	2,900,400
<b>Total Expenditures</b>		58,095,860	61,836,199	9,164,500	14,616,496	67,260,360	76,452,695
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,608,190	1,242,358	(1,327,225)	568,712	2,280,965	1,811,070
<b>Other Financing Sources</b>	8900	629,685	455,801	2,823,844	2,768,258	3,453,529	3,224,059
<b>Other Outgo</b>	7000	7,463,786	2,967,393	1,496,619	3,336,970	8,960,405	6,304,363
<b>Net Increase/(Decrease) in Fund Balance</b>		(3,225,911)	(1,269,234)	0	0	(3,225,911)	(1,269,234)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	10,396,668	7,170,757	0	0	10,396,668	7,170,757
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	10,396,668		0		10,396,668	
<b>Ending Fund Balance, June 30</b>		7,170,757	5,901,523	0	0	7,170,757	5,901,523

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2017-2018

Budget Year: 2018-2019

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600			60,134	40,000	62,639	36,000
Local Revenues	8800	83,089	44,400	19,031,473	12,404,251	13,206,245	14,324,387
<b>Total Revenues</b>		83,089	44,400	19,091,607	12,444,251	13,268,884	14,360,387
Other Financing Sources	8900						
Interfund Transfers In	8981	710,996	650,000				
Other Incoming Transfers	8983			49,405,000			
<b>Total Other Financing Sources</b>		710,996	650,000	49,405,000	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	100,000	310,000	58,430,464	4,455,000		11,010,000
Debt Interest and Other Service Charges	7120	19,294	364,240	7,881,566	7,989,251	3,484,555	3,350,387
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	119,294	674,240	66,312,030	12,444,251	3,484,555	14,360,387
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	591,702	(24,240)	(16,907,030)	(12,444,251)	(3,484,555)	(14,360,387)
<b>Net Increase/Decrease in Fund Balance</b>		674,791	20,160	2,184,577	0	9,784,329	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	1,264,844	1,939,635	6,897,905	9,082,482	3,523,441	13,307,770
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,264,844		6,897,905		3,523,441	
<b>Ending Fund Balance, June 30</b>		1,939,635	1,959,795	9,082,482	9,082,482	13,307,770	13,307,770

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					12,601	10,000
State Revenues	8600					126,897	139,865
Local Revenues	8800					350,042	294,945
<b>Total Income</b>		0	0	0	0	489,540	444,810
<b>Expenditures</b>							
Academic Salaries	1000					451,362	451,014
Classified Salaries	2000					136,065	111,814
Employee Benefits	3000					280,393	263,032
Supplies and Materials	4000					25,851	31,000
Other Operating Expenses and Services	5000					2,767	6,950
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	896,438	863,810
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(406,898)	(419,000)
<b>Other Financing Sources</b>	8900					406,898	419,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	163,604	60,875				
<b>Total Income</b>		163,604	60,875	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	120,224	170,025				
Employee Benefits	3000	61,039	75,128				
Supplies and Materials	4000		639				
Other Operating Expenses and Services	5000	51,029	1,850				
Capital Outlay	6000						
<b>Total Expenditures</b>		232,292	247,642	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(68,688)	(186,767)	0	0	0	0
<b>Other Financing Sources</b>	8900	71,006	186,767				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		2,318	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,669	5,986		0		0
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	3,668		0		0	
<b>Ending Fund Balance, June 30</b>		5,986	5,986	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	127,248					
Local Revenues	8800	367,262	16,000	1,843	1,150	802,291	525,000
<b>Total Income</b>		494,510	16,000	1,843	1,150	802,291	525,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					216,922	393,444
Employee Benefits	3000					86,902	197,901
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	52,092	881,165	72,094	147,999	(6,617)	
Capital Outlay	6000	6,359,731	1,288,658	218,725	174,930	27,064,310	59,081,051
<b>Total Expenditures</b>		6,411,823	2,169,823	290,819	322,929	27,361,517	59,672,396
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(5,917,313)	(2,153,823)	(288,976)	(321,779)	(26,559,226)	(59,147,396)
<b>Other Financing Sources</b>	8900	7,541,151					70,000,000
<b>Other Outgo</b>	7000	212,169					15,229,880
<b>Net Increase/(Decrease) in Fund Balance</b>		1,411,669	(2,153,823)	(288,976)	(321,779)	(26,559,226)	(4,377,276)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,785,448	3,197,117	609,999	321,023	92,228,703	65,669,477
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,785,448		609,999		92,228,703	
<b>Ending Fund Balance, June 30</b>		3,197,117	1,043,294	321,023	(756)	65,669,477	61,292,201

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0				
<b>Net Profit or Loss</b>		0	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	697,278	697,000	(36,838)	30,000		
Other Financing Sources	8900			4,200,000			
<b>Total Income</b>		697,278	697,000	4,163,162	30,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	624,146	678,300	4,307	10,800		
Capital Outlay	6000						
<b>Total Expenditures</b>		624,146	678,300	4,307	10,800		
<b>Net Profit or Loss</b>		73,132	18,700	4,158,855	19,200		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		73,132	18,700	4,158,855	19,200		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	259,305	332,437	0	4,158,855		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	259,305		0			
<b>Ending Fund Balance, June 30</b>		332,437	351,137	4,158,855	4,178,055		

For Actual Year: 2017-2018

Budget Year: 2018-2019

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	118,215	113,950	10,480	12,025		
<b>Total Income</b>		118,215	113,950	10,480	12,025	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	24,609	28,850				
Other Operating Expenses and Services	5000	9,001	27,575	10,053	12,025		
Capital Outlay	6000	136	1,800				
<b>Total Expenditures</b>		33,746	58,225	10,053	12,025	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		84,469	55,725	427	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	61,250	82,675				
<b>Net Increase/(Decrease) in Fund Balance</b>		23,219	(26,950)	427	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	319,765	342,984	97,540	97,967		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	319,765		97,540		0	
<b>Ending Fund Balance, June 30</b>		342,984	316,034	97,967	97,967	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

**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
<b>REVENUES:</b>							
Federal Revenues	8100	3,600,182	3,590,050				
State Revenues	8600	383,827	362,015				
Local Revenues	8800			220,533	367,500	83,393	133,000
<b>Total Income</b>		3,984,009	3,952,065	220,533	367,500	83,393	133,000
<b>Expenditures</b>							
Academic Salaries	1000			48,687	23,500		
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				6,696	1,612	53,000
Other Operating Expenses and Services	5000				4,804		25,000
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	48,687	35,000	1,612	78,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,984,009	3,952,065	171,846	332,500	81,781	55,000
<b>Other Financing Sources</b>	8900	44,724					
<b>Other Outgo</b>	7000	4,028,733	3,952,065	143,377	216,645	(110)	50,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	28,469	115,855	81,891	5,000
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	401,871	430,340	1,001,572	1,083,463
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		401,871		1,001,572	
<b>Ending Fund Balance, June 30</b>		0	0	430,340	546,195	1,083,463	1,088,463

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2017-2018

Budget Year: 2018-2019

**Fiduciary Funds Group**

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			217,592	20,000
<b>Total Income</b>		0	0	217,592	20,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			3,068	3,100
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	3,068	3,100
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	214,524	16,900
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000			431,055	455,801
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(216,531)	(438,901)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,482,761	3,266,230
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,482,761	
<b>Ending Fund Balance, June 30</b>		0	0	3,266,230	2,827,329

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	710,996
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	406,898
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	71,006
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	171,151
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	4,200,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	44,724

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		584,587			117,281	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	117,281	117,281
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	117,281	117,281
Other Operating Expenses and Services	5000			584,587	584,587		584,587
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	0	584,587	584,587	117,281	701,868
<b>Ending Balance</b>					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			545,248		1,111,416	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,111,416	1,111,416
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,111,416	1,111,416
Other Operating Expenses and Services	5000			545,248	545,248		545,248
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	0	545,248	545,248	1,111,416	1,656,664
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 330

Name: MARIN

<b>EPA Revenue</b>	359,137
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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	359,137	0	0	359,137
<b>TOTAL</b>		359,137	0	0	359,137

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 330

Name: MARIN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	2,211,544	1,711,105	3,922,649	N/A	N/A
2016-17	2,488,796	1,905,803	4,394,599	471,950	12.03%
2017-18	2,940,921	2,432,617	5,373,538	978,939	22.28%
2018-19	3,415,387	2,887,217	6,302,604	929,066	17.29%
2019-20	3,832,017	2,781,307	6,613,324	310,720	4.93%
2020-21	4,133,671	2,953,463	7,087,134	473,810	7.16%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The district is actively addressing its net pension liability 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 beginning in January 2019. Moreover, our Board of Trustees approved the establishment of a pension trust through the Community College League of California, Pension Rate Stabilization Trust Program (PARS). The district contributed \$4,200,000 to our PARS trust in Fiscal Year 2018.