

CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

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

DISTRICT: MARIN

Actual Year: **2020-2021**

Budget Year: **2021-2022**

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="Gregory"/>
Area code	<input type="text" value="415"/>	Phone Number:	<input type="text" value="8843100"/>
		Ext:	<input type="text"/>

Electronic Cert Date: **Oct 4 2021 4:09PM**

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 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

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>10/7/2021</u> _____ Date
 <small>David Wain Coon (Oct 8, 2021 09:32 PDT)</small> _____ District Superintendent	<u>Oct 8, 2021</u> _____ Date

Contact:

Greg Nelson
gnelson@marin.edu
(415) 884-3100

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	9,527,890	9,527,890		9,527,890
Other	1300	7,538,565	7,538,565	121,710	7,660,275
Total Instructional Salaries		17,066,455	17,066,455	121,710	17,188,165
Non-Instructional Salaries					
Contract or Regular	1200		3,557,264	112,009	3,669,273
Other	1400		1,264,393	2,368	1,266,761
Total Non-Instructional Salaries		0	4,821,657	114,377	4,936,034
Total Academic Salaries		17,066,455	21,888,112	236,087	22,124,199
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		11,329,773	908,779	12,238,552
Other	2300		113,013	46,302	159,315
Total Non-Instructional Salaries		0	11,442,786	955,081	12,397,867
Instructional Aides					
Regular Status	2200	931,864	931,864		931,864
Other	2400	224,369	224,369	16,587	240,956
Total Instructional Aides		1,156,233	1,156,233	16,587	1,172,820
Total Classified Salaries		1,156,233	12,599,019	971,668	13,570,687
Employee Benefits	3000	7,651,297	16,399,929	539,429	16,939,358
Supplies and Materials	4000		260,688	183,555	444,243
Other Operating Expenses	5000		4,789,132	706,125	5,495,257
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		25,873,985	55,936,880	2,636,864	58,573,744

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	36,472	36,472		36,472
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		227,751		227,751
Objects to Exclude	Object Code				
Rents and Leases	5060		207,144	12,965	220,109
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		567,019		567,019

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		95,192		95,192
Equipment	6400				
Equipment - Additional	6410		41,087	16,600	57,687
Equipment - Replacement	6420				0
Total Equipment		0	41,087	16,600	57,687
Total Capital Outlay		0	136,279	16,600	152,879
Other Outgo	7000			5,423,203	5,423,203
Total Exclusions		36,472	1,174,665	5,452,768	6,627,433
Total for ECS 84362, 50% Law		25,837,513	54,762,215	(2,815,904)	51,946,311
Percent of CEE (Instructional Salary Cost / Total CEE)		47.18%	100.00%		
50% of Current Expense of Education			27,381,108		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		25,837,513	54,762,215	(2,815,904)	51,946,311
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		25,873,985	55,936,880	2,636,864	58,573,744
Capital Expenditures	6000	16,883	136,279	16,600	152,879
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		25,890,868	56,073,159	2,653,464	58,726,623

For Year Ended June 30, 2021

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	18,751,660	111,547	18,863,207
Cash With Fiscal Agents	9113		2,824,426	2,824,426
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,342,345	4,593,830	5,936,175
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	795,459	52,362	847,821
TOTAL ASSETS		20,889,464	7,582,165	28,471,629
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,593,429	514,295	4,107,724
Accrued Salaries and Wages Payable	9520	458,722		458,722
Compensated Absences Payable Current	9530	361,932		361,932
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,004,573	7,067,870	8,072,443
TOTAL LIABILITIES		5,418,656	7,582,165	13,000,821

For Year Ended June 30, 2021

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			0
Unassigned	9790	15,470,808		15,470,808
Total Fund Balance		15,470,808	0	15,470,808
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		15,470,808	0	15,470,808
TOTAL LIABILITIES AND FUND EQUITY		20,889,464	7,582,165	28,471,629

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

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	19,169,947	4,795,629	205,090
Cash With Fiscal Agents	9113		140,741	
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		19,169,947	4,936,370	205,090
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, 2021

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	19,169,947	4,936,370	205,090
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		19,169,947	4,936,370	205,090
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		19,169,947	4,936,370	205,090
TOTAL LIABILITIES AND FUND EQUITY		19,169,947	4,936,370	205,090

- 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, 2021

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			107,629	(8,888)	311,397	149,505
Cash With Fiscal Agents	9113			11,324	14,269		
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			9,437			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	128,390	5,381	311,397	149,505
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			117,523	5,381		9,875
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			10,867			
TOTAL LIABILITIES		0	0	128,390	5,381	0	9,875

- 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, 2021

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	0	311,397	139,630
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	0	311,397	139,630
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	0	311,397	139,630
TOTAL LIABILITIES AND FUND EQUITY		0	0	128,390	5,381	311,397	149,505

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	6,257,738		137,686,375
Cash With Fiscal Agents	9113	3,961,536		
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			870,898
TOTAL ASSETS		10,219,274	0	138,557,273
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,763,030		4,351,213
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		1,763,030	0	4,351,213

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	8,456,244		134,206,060
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		8,456,244	0	134,206,060
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		8,456,244	0	134,206,060
TOTAL LIABILITIES AND FUND EQUITY		10,219,274	0	138,557,273

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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, 2021

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, 2021

District ID: 330

Name: MARIN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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, 2021

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	697,890	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		9,638,833
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	48,980	
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		746,870	9,638,833

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	93,665	
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		93,665	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	93,665	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 330

Name: MARIN

Description	CA (Object)	61 Self-Insurance Fund	69 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	653,205	9,638,833
Unassigned	9790		
Total Reserved Fund Balance		653,205	9,638,833
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		653,205	9,638,833
TOTAL LIABILITIES AND FUND EQUITY		746,870	9,638,833

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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				1,502,633	786,646	1,339,900		
Cash With Fiscal Agents	9113	401,097	106,666		(1,364,480)	15,652	(20,501)		8,936,631
Revolving Cash Accounts	9114								
Investments (at cost)	9120	112,137							3,097,331
Accounts Receivable	9130	78,545	18,516		236,268				
Due from Other Funds	9140								
Student Loans Receivable	9150	2,043							
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		593,822	125,182	0	374,421	802,298	1,319,399	0	12,033,962

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	124,817	10,816		(55,453)		19		50,444
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				429,874				
Total Current Liabilities and Deferred Revenue		124,817	10,816	0	374,421	0	19	0	50,444
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	124,817	10,816	0	374,421	0	19	0	50,444

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	469,005	144,366			802,298	1,319,380		11,983,518
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		469,005	144,366	0	0	802,298	1,319,380	0	11,983,518
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		469,005	144,366	0	0	802,298	1,319,380	0	11,983,518
TOTAL LIABILITIES AND FUND EQUITY		593,822	155,182	0	374,421	802,298	1,319,399	0	12,033,962

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		162,109	162,109
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		20,748	20,748
Student Financial Aid	8150			0
Veterans Education	8160	304		304
Vocational and Technical Education Act (VATEA)	8170		95,667	95,667
Other Federal Revenues	8190		4,021,512	4,021,512
Total Federal Revenues	8100	304	4,300,036	4,300,340
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	320,461		320,461
Other General Apportionment	8613	647,703		647,703
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		526,460	526,460
Disabled Students Programs and Services(DSPS)	8623		772,770	772,770
Temporary Assistance for Needy Families (TANF)	8624		20,748	20,748
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		153,498	153,498
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,608,516	3,608,516

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	412,564		412,564
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		733,063	733,063
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	251,432		251,432
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,080		3,080
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	567,019	58,070	625,089
State Mandated Costs	8685	99,940		99,940
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,902,953	326,118	3,229,071
Total State Revenues	8600	5,205,152	6,199,243	11,404,395

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	59,686,620		59,686,620
Tax Allocation, Supplemental Roll	8812	1,213,247		1,213,247
Tax Allocation, Unsecured Roll	8813	1,146,756		1,146,756
Prior Years Taxes	8816	73,523		73,523
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	80,138		80,138
Redevelopment Agency Funds - Residual	8819	382,074		382,074
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		396,600	396,600
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	15,450		15,450
Sales and Commissions	8840			0
Rentals and Leases	8850	66,669	119,380	186,049
Interest and Investment Income	8860	62,901		62,901
Student Fees and Charges	8870			
Community Services Classes	8872	301,581	1,226	302,807
Dormitory	8873			0
Enrollment	8874	3,297,746		3,297,746
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5	-1333034		-1333034
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		150,246	150,246
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	75		75
Nonresident Tuition	8880	793,995		793,995
Parking Services and Public Transportation	8881		25,697	25,697
Other Student Fees and Charges	8885	24,581	328,516	353,097
Other Local Revenues	8890	28,851		28,851
Total Local Revenues	8800	65,841,173	1,021,665	66,862,838
Total Revenues		71,046,629	11,520,944	82,567,573

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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 -- (8970/8981/8982/8983)	898#	1,179,391	1,583,966	2,763,357
Total Other Financing Sources	8900	1,179,391	1,583,966	2,763,357
Total Revenues and Other Financing Sources		72,226,020	13,104,910	85,330,930

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	35,309		3,760			39,069
Architecture and Environmental Design	0200	49,524		64			49,588
Environmental Sciences and Technologies	0300	89,368					89,368
Biological Sciences	0400	1,641,402		49,385	1,976		1,692,763
Business and Management	0500	1,113,834	117	20,852			1,134,803
Communications	0600	970,093	148	2,935	7,255		980,431
Computer and Information Science	0700	749,388		41,115			790,503
Education	0800	774,470	338,059	55,808	21,072		1,189,409
Engineering and Related Industrial Technology	0900	824,534	24,964	271,700	146,469		1,267,667
Fine and Applied Arts	1000	2,883,305	505,675	61,008	3,067		3,453,055
Foreign language	1100	775,551					775,551
Health	1200	2,314,279	31,655	166,442	12,396		2,524,772
Consumer Education And Home Economics	1300	455,460	3,526	4,660	5,348		468,994
Law	1400	7,023					7,023
Humanities(Letters)	1500	4,542,622					4,542,622
Library Science	1600						0
Mathematics	1700	2,062,190		360			2,062,550
Military Studies	1800						0
Physical Sciences	1900	1,814,915	3,613	14,939	13,159		1,846,626
Psychology	2000	775,752	469				776,221
Public Affairs and Services	2100	136,668					136,668
Social Sciences	2200	1,536,368		(111)			1,536,257
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,316,571	185,943	827			3,503,341
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	29,845	6,627				36,472
Sub-Total Instructional Activites		26,898,471	1,100,796	693,744	210,742		28,903,753
Total Expenditures for GF Activities*		27,239,884	33,646,493	7,978,636	697,839	7,691,883	77,254,735

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	590	5,592,884	4,238	1,666		5,599,378
Course and Curriculum Development	6020		909,945	189,908			1,099,853
Academic / Faculty Senate	6030		417,647	3,211			420,858
Other Instructional Administration & Governance	6090		27,203				27,203
Total Instructional Admin. & Governance		590	6,947,679	197,357	1,666	0	7,147,292
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120	1,931	1,125,307	60,906	95,503		1,283,647
Media	6130						0
Museums and Galleries	6140		32,896				32,896
Academic Information Systems and Technology	6150			35,385	164,951		200,336
Other Instructional Support Services	6190		10,077	35,988			46,065
Total Instructional Support Services		1,931	1,168,280	132,279	260,454	0	1,562,944
Admissions and Records	6200		1,929,914	27,881	1,179		1,958,974
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,080,904	13,976			2,094,880
Matriculation and Student Assessment	6320		413,476	33,360			446,836
Transfer Programs	6330		129,265	122			129,387
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		160,963				160,963
Total Student Counseling and Guidance		0	2,784,608	47,458	0	0	2,832,066

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	70,402	164,037	1,150			235,589
Disabled Student Programs and Services (DSPS)	6420		749,023	87,296			836,319
Extended Opportunity Programs and Services (EOPS)	6430	135,707	589,789	12,259	1,971		739,726
Health Services	6440		228,781	89,617			318,398
Student Personnel Administration	6450		1,270,638	80,477	15,000		1,366,115
Financial Aid Administration	6460		757,947	68,799			826,746
Job Placement Services	6470		57,275	257			57,532
Veterans Services	6480						0
Miscellaneous Student Services	6490		393,950	148,811			542,761
Total Other Student Services		206,109	4,211,440	488,666	16,971	0	4,923,186
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,641,143	456,578			2,097,721
Custodial Services	6530		1,358,566	445,517	6,846		1,810,929
Grounds Maintenance and Repairs	6550		372,172	306,489			678,661
Utilities	6570			1,244,443			1,244,443
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	3,371,881	2,453,027	6,846	0	5,831,754
Planning, Policymaking and Coordinations	6600		1,800,380	571,754	332		2,372,466

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		623,030	179,652			802,682
Fiscal Operations	6720		1,480,487	81,856			1,562,343
Human Resources Management	6730		1,309,461	100,969			1,410,430
Noninstruct Staff Retirees' Benefits & Retirement *	6740		227,751				227,751
Staff Development	6750		57,273	1,425			58,698
Staff Diversity	6760			42,819			42,819
Logistical Services	6770		1,971,198	729,500	20,716		2,721,414
Management Information Systems	6780		2,189,306	870,371	152,316		3,211,993
Other General Institutional Support Services	6790		649,956	371,013			1,020,969
Total General Institutional Support Services	6700	0	8,508,462	2,377,605	173,032	0	11,059,099
Community Services & Economic Development	6800						
Community Recreation	6810			91,290			91,290
Community Service Classes	6820	132,690	1,486,699	594,900			2,214,289
Community Use of Facilities	6830		142,618	1,310			143,928
Economic Development	6840						0
Other Community Services & Economic Development	6890			63,250			63,250
Total Community Services	6800	132,690	1,629,317	750,750	0	0	2,512,757

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,626	1,990			3,616
Farm Operations	6930		32,257	909	347		33,513
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960	93	76,851	149,998	19,981		246,923
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	93	110,734	152,897	20,328	0	284,052
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: 2020-2021

Budget Year: 2021-2022

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		83,002	85,218	6,289		174,509
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					120,034	120,034
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	120,034	120,034
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					7,115,473	7,115,473
Student Aid	7320					456,376	456,376
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,571,849	7,571,849
Sub-Total Non-Instructional Activites		341,413	32,545,697	7,284,892	487,097	7,691,883	48,350,982
Total Expenditures General Fund: activities *		27,239,884	33,646,493	7,978,636	697,839	7,691,883	77,254,735

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$62,831,769
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	3,022.00		
	2. 2020-2021 Second Period Actual FTES	3,067.00		
	3. 2020-2021 Population change factor (C2/C1)	1.0149		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$67,421,867
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$6,643	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			6,643
	Sub-Total (D + E.3)			\$67,428,510
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$67,428,510
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			472,036
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			249,056
C.	Local Property taxes			64,333,615
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			50,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$65,104,707

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	304		4,300,036	3,562,363	4,300,340	3,562,363
State Revenues	8600	5,205,152	3,652,130	6,199,243	11,610,143	11,404,395	15,262,273
Local Revenues	8800	65,841,173	67,895,419	1,021,665	4,769,005	66,862,838	72,664,424
Total Revenues		71,046,629	71,547,549	11,520,944	19,941,511	82,567,573	91,489,060
EXPENDITURES:							
Academic Salaries	1000	22,124,198	24,975,552	3,003,828	2,129,426	25,128,026	27,104,978
Classified Salaries	2000	13,570,687	16,208,068	3,020,510	2,757,023	16,591,197	18,965,091
Employee Benefits	3000	16,939,358	19,539,093	2,227,796	1,947,447	19,167,154	21,486,540
Supplies and Materials	4000	444,242	1,061,341	309,403	6,109,519	753,645	7,170,860
Other Operating Expenses and Services	5000	5,495,258	7,092,592	1,729,733	4,923,526	7,224,991	12,016,118
Capital Outlay	6000	152,879	368,365	544,960	2,370,768	697,839	2,739,133
Total Expenditures		58,726,622	69,245,011	10,836,230	20,237,709	69,562,852	89,482,720
Excess /(Deficiency) of Revenues over Expenditures		12,320,007	2,302,538	684,714	(296,198)	13,004,721	2,006,340
Other Financing Sources	8900	1,179,391	415,000	1,583,966	2,964,378	2,763,357	3,379,378
Other Outgo	7000	5,423,203	9,927,925	2,268,680	2,668,180	7,691,883	12,596,105
Net Increase/(Decrease) in Fund Balance		8,076,195	(7,210,387)	0	0	8,076,195	(7,210,387)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,394,613	15,470,808	0	0	7,394,613	15,470,808
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	7,394,613		0		7,394,613	
Ending Fund Balance, June 30		15,470,808	8,260,421	0	0	15,470,808	8,260,421

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	606					
State Revenues	8600	94,614					
Local Revenues	8800	24,237,647	25,000,000	107,967	70,000	1,436	2,000
Total Revenues		24,332,867	25,000,000	107,967	70,000	1,436	2,000
Other Financing Sources	8900						
Interfund Transfers In	8981			847,171	1,000,582	152,000	304,794
Other Incoming Transfers	8983	127,665,000					
Total Other Financing Sources		127,665,000	0	847,171	1,000,582	152,000	304,794
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	135,165,444	10,455,000	420,000	426,812		155,000
Debt Interest and Other Service Charges	7120	17,703,126	14,225,313	272,690	578,270	151,994	152,294
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	152,868,570	24,680,313	692,690	1,005,082	151,994	307,294
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(25,203,570)	(24,680,313)	154,481	(4,500)	6	(2,500)
Net Increase/Decrease in Fund Balance		(870,703)	319,687	262,448	65,500	1,442	(500)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,040,650	19,169,947	4,673,922	4,936,370	203,648	205,090
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	20,040,650		4,673,922		203,648	
Ending Fund Balance, June 30		19,169,947	19,489,634	4,936,370	5,001,870	205,090	204,590

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100					7,810	5,600
State Revenues	8600					256,461	130,000
Local Revenues	8800					187,984	276,100
Total Income		0	0	0	0	452,255	411,700
Expenditures							
Academic Salaries	1000					332,375	384,629
Classified Salaries	2000					85,675	94,465
Employee Benefits	3000					254,129	269,216
Supplies and Materials	4000					7,747	14,500
Other Operating Expenses and Services	5000					786	7,100
Capital Outlay	6000						500
Total Expenditures		0	0	0	0	680,712	770,410
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(228,457)	(358,710)
Other Financing Sources	8900					228,457	358,710
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: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	7,925					
Local Revenues	8800	65,525	61,734	847	1,000	90,550	130,900
Total Income		73,450	61,734	847	1,000	90,550	130,900
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	172,842	198,431				460,000
Employee Benefits	3000	74,775	88,377				90,000
Supplies and Materials	4000	16,547	10,750				54,000
Other Operating Expenses and Services	5000	2,894	4,900	56,167	120,000		50,000
Capital Outlay	6000	1,258	800				
Total Expenditures		268,316	303,258	56,167	120,000	0	654,000
Excess /(Deficiency) of Revenues over Expenditures		(194,866)	(241,524)	(55,320)	(119,000)	90,550	(523,100)
Other Financing Sources	8900	194,866	241,524	120,000	120,000		500,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	64,680	1,000	90,550	(23,100)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	246,717	311,397	49,080	139,630
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		246,717		49,080	
Ending Fund Balance, June 30		0	0	311,397	312,397	139,630	116,530

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	63,616				30,934	145,000
Local Revenues	8800	8,529,756	40,500			1,086,818	
Total Income		8,593,372	40,500	0	0	1,117,752	145,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					625,046	770,158
Employee Benefits	3000					346,586	417,037
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	95,211	600,000				
Capital Outlay	6000	7,776,438	4,855,385			27,664,502	127,628,974
Total Expenditures		7,871,649	5,455,385	0	0	28,636,134	128,816,169
Excess /(Deficiency) of Revenues over Expenditures		721,723	(5,414,885)	0	0	(27,518,382)	(128,671,169)
Other Financing Sources	8900	407,899	2,500,000				
Other Outgo	7000						5,503,958
Net Increase/(Decrease) in Fund Balance		1,129,622	(2,914,885)	0	0	(27,518,382)	(134,175,127)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,326,622	8,456,244	0	0	161,724,442	134,206,060
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	7,326,622		0		161,724,442	
Ending Fund Balance, June 30		8,456,244	5,541,359	0	0	134,206,060	30,933

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	613,543	590,000	1,092,526	100,000		
Other Financing Sources	8900			2,700,000	1,650,000		
Total Income		613,543	590,000	3,792,526	1,750,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	588,713	618,000	21,985	22,000		
Capital Outlay	6000						
Total Expenditures		588,713	618,000	21,985	22,000		
Net Profit or Loss		24,830	(28,000)	3,770,541	1,728,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		24,830	(28,000)	3,770,541	1,728,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	628,375	653,205	5,868,292	9,638,833		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	628,375		5,868,292			
Ending Fund Balance, June 30		653,205	625,205	9,638,833	11,366,833		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	98,112	118,980	7,706	12,025		
Total Income		98,112	118,980	7,706	12,025	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,011	23,050				
Other Operating Expenses and Services	5000	15,365	28,505	907	12,025		
Capital Outlay	6000		3,700				
Total Expenditures		16,376	55,255	907	12,025	0	0
Excess /(Deficiency) of Revenues over Expenditures		81,736	63,725	6,799	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	21,120	63,725				
Net Increase/(Decrease) in Fund Balance		60,616	0	6,799	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	408,389	469,005	107,567	114,366		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	408,389		107,567		0	
Ending Fund Balance, June 30		469,005	469,005	114,366	114,366	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	3,470,109	7,107,906				
State Revenues	8600	684,855	707,322				
Local Revenues	8800	6,061		277,722		101,261	
Total Income		4,161,025	7,815,228	277,722	0	101,261	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					15,300	
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	15,300	0
Excess /(Deficiency) of Revenues over Expenditures		4,161,025	7,815,228	277,722	0	85,961	0
Other Financing Sources	8900	30,000		4			
Other Outgo	7000	4,191,025	7,815,228	115,046			
Net Increase/(Decrease) in Fund Balance		0	0	162,680	0	85,961	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	639,618	802,298	1,233,419	1,319,380
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		639,618		1,233,419	
Ending Fund Balance, June 30		0	0	802,298	802,298	1,319,380	1,319,380

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			2,046,781	6,402,872
Total Income		0	0	2,046,781	6,402,872
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			34,298	250,000
Other Operating Expenses and Services	5000			100,817	22,800
Capital Outlay	6000				
Total Expenditures		0	0	135,115	272,800
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,911,666	6,130,072
Other Financing Sources	8900				
Other Outgo	7000			404,659	4,142,872
Net Increase/(Decrease) in Fund Balance		0	0	1,507,007	1,987,200
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,920,916	11,983,518
Prior Years Adjustments	9020			7,555,595	
Adjusted Beginning Balance	9030	0		10,476,511	
Ending Fund Balance, June 30		0	0	11,983,518	13,970,718

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 330

Name: MARIN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
22	REVENUE BOND INTEREST AND REDEMPTION FUND	11	UNRESTRICTED SUBFUND	847,171
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	152,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	71,569
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	194,866
35	REVENUE BOND PROJECT FUND	11	UNRESTRICTED SUBFUND	120,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	407,899
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,700,000
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	156,888
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	30,000
11	UNRESTRICTED SUBFUND	75	SCHOLARSHIP AND LOAN TRUST FUND	54,323

Activity Classification	Object 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		567,019			58,070		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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	55,642		55,642
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	55,642		55,642
Other Operating Expenses and Services	5000		567,019		567,019	452		567,471
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0	1,976		1,976
Total Capital Outlay		0	0	0	0	1,976		1,976
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	567,019	0	567,019	58,070		625,089
Ending Balance					0	0		0

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 330

Name: MARIN

Activity Classification	Object 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		519,810			1,506,192		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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	1,506,192		1,506,192
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,506,192		1,506,192
Other Operating Expenses and Services	5000		519,810		519,810			519,810
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	519,810	0	519,810	1,506,192		2,026,002
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 330

Name: MARIN

EPA Revenue	412,564
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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	412,564	0	0	412,564
TOTAL		412,564	0	0	412,564

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 330

Name: MARIN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	3,218,037	3,478,518	6,696,555	N/A	N/A
2021-22	3,710,409	3,531,667	7,242,076	545,521	8.15%
2022-23	4,225,824	4,270,711	8,496,535	1,254,459	17.32%
2023-24	4,468,837	4,566,377	9,035,214	538,679	6.34%
2024-25	4,651,977	4,806,961	9,458,938	423,724	4.69%
2025-26	4,794,533	4,902,267	9,696,800	237,862	2.51%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The district has actively addressed its net pension liability on multiple fronts. Effective January 2019, all employee groups pay the entire employee share of their pension costs. In FY 2017-2018, the district established a pension trust through the Community College League of California, Pension Rate Stabilization Trust (PARS) program. As of June 30, 2021, the district has contributed \$8,000,000 to its PARS Trust, and also as of June 30, 2021, the fair market value of the PARS Trust was \$9,638,833