

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

District: MARIN

District Code: 330

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Eresa Puch

Electronic Certification Date: Wednesday, September 25, 2024

Contact: Eresa Puch Assistant Vice President of Administrative Services
(415) 884-3101 Ext: epuch@marin.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	11,496,995	11,496,995		11,496,995
Other	1300	9,112,188	9,112,188	295,977	9,408,165
Total Instructional Salaries		20,609,183	20,609,183	295,977	20,905,160
Non-Instructional Salaries					
Contract or Regular	1200		4,153,191	21,435	4,174,626
Other	1400		1,604,607	4,366	1,608,973
Total Non-Instructional Salaries		0	5,757,798	25,801	5,783,599
Total Academic Salaries		20,609,183	26,366,981	321,778	26,688,759
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		13,403,433	1,534,597	14,938,030
Other	2300		426,890	134,890	561,780
Total Non-Instructional Salaries		0	13,830,323	1,669,487	15,499,810
Instructional Aides					
Regular Status	2200	1,144,470	1,144,470		1,144,470
Other	2400	255,594	255,594	4,500	260,094
Total Instructional Aides		1,400,064	1,400,064	4,500	1,404,564
Total Classified Salaries		1,400,064	15,230,387	1,673,987	16,904,374
Employee Benefits	3000	9,062,154	19,161,014	938,274	20,099,288
Supplies and Materials	4000		831,490	416,371	1,247,861
Other Operating Expenses	5000		6,861,891	1,490,921	8,352,812
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		31,071,401	68,451,763	4,841,331	73,293,094

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	5,116	5,116		5,116
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		153,547		153,547
Objects to Exclude	Object Code				
Rents and Leases	5060		200,725	20,616	221,341
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		808,782		808,782

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		132,215		132,215
Equipment	6400				
Equipment - Additional	6410		607,268	38,718	645,986
Equipment - Replacement	6420				0
Total Equipment		0	607,268	38,718	645,986
Total Capital Outlay		0	739,483	38,718	778,201
Other Outgo	7000			10,375,625	10,375,625
Total Exclusions		5,116	1,907,653	10,434,959	12,342,612
Total for ECS 84362, 50% Law		31,066,285	66,544,110	(5,593,628)	60,950,482
Percent of CEE (Instructional Salary Cost / Total CEE)		46.69%	100.00%		
50% of Current Expense of Education			33,272,055		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		31,066,285	66,544,110	(5,593,628)	60,950,482
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		31,071,401	68,451,763	4,841,331	73,293,094
Capital Expenditures	6000	10,954	739,483	38,718	778,201
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		31,082,355	69,191,246	4,880,049	74,071,295

For Year Ended June 30, 2024

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	28,905,153	5,708,471	34,613,624
Cash With Fiscal Agents	9113		6,515,096	6,515,096
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,758,444	2,440,512	4,198,956
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	760,025	69,512	829,537
TOTAL ASSETS		31,423,622	14,733,591	46,157,213
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,424,316	525,243	4,949,559
Accrued Salaries and Wages Payable	9520	271,474		271,474
Compensated Absences Payable Current	9530	239,123		239,123
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,436,235	14,208,348	15,644,583
TOTAL LIABILITIES		6,371,148	14,733,591	21,104,739

For Year Ended June 30, 2024

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	25,052,474		25,052,474
Total Fund Balance		25,052,474	0	25,052,474
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		25,052,474	0	25,052,474
TOTAL LIABILITIES AND FUND EQUITY		31,423,622	14,733,591	46,157,213

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, 2024

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	25,099,504	5,079,402	224,473
Cash With Fiscal Agents	9113		165,139	1,591
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		25,099,504	5,244,541	226,064
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, 2024

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	25,099,504	5,244,541	226,064
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		25,099,504	5,244,541	226,064
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		25,099,504	5,244,541	226,064
TOTAL LIABILITIES AND FUND EQUITY		25,099,504	5,244,541	226,064

- 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, 2024

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			(122,486)	(23,201)	522,468	243,246
Cash With Fiscal Agents	9113			52,626	24,024		
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			225,636			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	155,776	823	522,468	243,246
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			155,776	823		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						
TOTAL LIABILITIES		0	0	155,776	823	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, 2024

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
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	522,468	233,371
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	522,468	233,371
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	522,468	233,371
TOTAL LIABILITIES AND FUND EQUITY		0	0	155,776	823	522,468	243,246

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	19,760,459		85,573,808
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			141,774
TOTAL ASSETS		19,760,459	0	85,715,582
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	84,772		3,513,217
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		84,772	0	3,513,217

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	19,675,687		82,202,365
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		19,675,687	0	82,202,365
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		19,675,687	0	82,202,365
TOTAL LIABILITIES AND FUND EQUITY		19,760,459	0	85,715,582

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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, 2024

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, 2024

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, 2024

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	962,259	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		11,056,624
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	51,444	
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		1,013,703	11,056,624

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	93,250	
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		93,250	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	93,250	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	920,453	11,056,624
Unassigned	9790		
Total Reserved Fund Balance		920,453	11,056,624
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		920,453	11,056,624
TOTAL LIABILITIES AND FUND EQUITY		1,013,703	11,056,624

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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				4,066,458				
Cash With Fiscal Agents	9113	493,941	119,836		(3,855,827)				14,361,817
Revolving Cash Accounts	9114								
Investments (at cost)	9120	112,554							2,801,008
Accounts Receivable	9130	90,999	20,538		190,771				239
Due from Other Funds	9140								
Student Loans Receivable	9150	3,409							
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		700,903	140,374	0	401,402	0	0	0	17,163,064

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	133,354	10,268		(39,827)				44,615
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				441,229				
Total Current Liabilities and Deferred Revenue		133,354	10,268	0	401,402	0	0	0	44,615
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	133,354	10,268	0	401,402	0	0	0	44,615

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	567,549	130,106						17,118,449
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		567,549	130,106	0	0	0	0	0	17,118,449
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		567,549	130,106	0	0	0	0	0	17,118,449
TOTAL LIABILITIES AND FUND EQUITY		700,903	140,374	0	401,402	0	0	0	17,163,064

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	240		240
Higher Education Act	8120		252,047	252,047
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		19,295	19,295
Student Financial Aid	8150		5,030	5,030
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		110,264	110,264
Other Federal Revenues	8190		82,501	82,501
Total Federal Revenues	8100	240	469,137	469,377
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	276,890		276,890
Other General Apportionment	8613	1,749,916		1,749,916
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		879,037	879,037
Disabled Students Programs and Services(DSPS)	8623		925,551	925,551
Temporary Assistance for Needy Families (TANF)	8624		20,903	20,903
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		185,028	185,028
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,040,440	7,040,440

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	343,519		343,519
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,750,078	1,750,078
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	249,011		249,011
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	927		927
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	808,782	377,390	1,186,172
State Mandated Costs	8685	109,574		109,574
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,952,442	166,018	2,118,460
Total State Revenues	8600	5,491,061	11,344,445	16,835,506

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	70,960,199		70,960,199
Tax Allocation, Supplemental Roll	8812	1,312,892		1,312,892
Tax Allocation, Unsecured Roll	8813	1,405,799		1,405,799
Prior Years Taxes	8816	90,494		90,494
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	116,021		116,021
Redevelopment Agency Funds - Residual	8819	460,170		460,170
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	75,095	183,979	259,074
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		16,142	16,142
Sales and Commissions	8840			0
Rentals and Leases	8850	88,150	1,004,043	1,092,193
Interest and Investment Income	8860	1,003,902		1,003,902
Student Fees and Charges	8870			
Community Services Classes	8872	1,005,822		1,005,822
Dormitory	8873			0
Enrollment	8874	3,429,712		3,429,712
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	-1363720		-1363720
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		296,189	296,189
Instructional Materials Fees and Sales of Materials	8877	(113)		(113)
Insurance	8878			0
Student Records	8879	90		90
Nonresident Tuition	8880	1,032,066		1,032,066
Parking Services and Public Transportation	8881		323,587	323,587
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	32,011	98,552	130,563
Other Local Revenues	8890	86,882	364,705	451,587
Total Local Revenues	8800	79,735,472	2,287,197	82,022,669
Total Revenues		85,226,773	14,100,779	99,327,552

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	30,000		30,000
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,100,490	1,422,565	2,523,055
Total Other Financing Sources	8900	1,130,490	1,422,565	2,553,055
Total Revenues and Other Financing Sources		86,357,263	15,523,344	101,880,607

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	69,106		4,125			73,231
Architecture and Related Technologies	0200						0
Environmental Sciences and Technologies	0300	85,122					85,122
Biological Sciences	0400	1,633,595		59,961	17,183		1,710,739
Business and Management	0500	1,408,630		5,443			1,414,073
Media and Communications	0600	659,036	362	19	6,472		665,889
Information Technology	0700	503,805		21,064			524,869
Education	0800	1,016,686	465,593	74,989	32,704		1,589,972
Engineering and Industrial Technologies	0900	1,331,776		275,267	99,929		1,706,972
Fine and Applied Arts	1000	3,565,765	601,512	133,534	62,624		4,363,435
Foreign language	1100	791,536		166			791,702
Health	1200	3,390,393	282,466	461,305	17,921		4,152,085
Family and Consumer Sciences	1300	475,195	515	1,067			476,777
Law	1400	7,149					7,149
Humanities(Letters)	1500	4,963,936		706			4,964,642
Library Science	1600						0
Mathematics	1700	2,325,209		1,473			2,326,682
Military Studies	1800						0
Physical Sciences	1900	1,998,320		19,063	12,293		2,029,676
Psychology	2000	874,587		93			874,680
Public and Protective Services	2100	104,952					104,952
Social Sciences	2200	1,799,611	501	1,129			1,801,241
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,630,656	233,406	12,522	54,042		4,930,626
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		5,116				5,116
Sub-Total Instructional Activites		31,635,065	1,589,471	1,071,926	303,168		34,599,630
Total Expenditures for GF Activities*		31,980,219	41,168,147	12,796,286	2,485,400	11,540,214	99,970,266

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		5,135,351	403,511	405		5,539,267
Course and Curriculum Development	6020	7,163	1,063,676	299,419			1,370,258
Academic / Faculty Senate	6030		2,313				2,313
Other Instructional Administration & Governance	6090		116,456				116,456
Total Instructional Admin. & Governance		7,163	6,317,796	702,930	405	0	7,028,294
Instructional Support Services	6100						
Learning Center	6110		3,480				3,480
Library	6120		1,415,529	87,965	240,142		1,743,636
Media	6130		412,120	10,204			422,324
Museums and Galleries	6140		57,563				57,563
Academic Information Systems and Technology	6150			48,810	141,161		189,971
Other Instructional Support Services	6190		87,070	5,270			92,340
Total Instructional Support Services		0	1,975,762	152,249	381,303	0	2,509,314
Admissions and Records	6200		2,181,716	261,544	4,747		2,448,007
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	3,910	2,496,750	53,804	714		2,555,178
Matriculation and Student Assessment	6320		541,459	2,576			544,035
Transfer Programs	6330		124,480	13,190			137,670
Career Guidance	6340		940	3,500			4,440
Other Student Counseling and Guidance	6390	6,018	87,846				93,864
Total Student Counseling and Guidance		9,928	3,251,475	73,070	714	0	3,335,187

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		125,218				125,218
Disabled Student Programs and Services (DSPS)	6420		899,186	100,864			1,000,050
Extended Opportunity Programs and Services (EOPS)	6430	834	1,259,165	77,964	30,832		1,368,795
Health Services	6440		657,697	64,908	1,284		723,889
Student Personnel Administration	6450		1,950,585	67,257	1,315		2,019,157
Financial Aid Administration	6460		885,379	112,337			997,716
Job Placement Services	6470		131,220	1,466			132,686
Veterans Services	6480						0
Miscellaneous Student Services	6490	826	806,337	557,542	2,862		1,367,567
Total Other Student Services		1,660	6,714,787	982,338	36,293	0	7,735,078
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,069,267	918,768	639,675		2,627,710
Custodial Services	6530		1,853,294	142,575			1,995,869
Grounds Maintenance and Repairs	6550		688,032	39,731	347,552		1,075,315
Utilities	6570			2,126,684			2,126,684
Other Operations and Maintenance of Plant	6590			12,260	59,180		71,440
Total Operation and Maintenance of Plant	6500	0	3,610,593	3,240,018	1,046,407	0	7,897,018
Planning, Policymaking and Coordinations	6600		2,667,081	711,773	15,959		3,394,813

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		482,105	159,485			641,590
Fiscal Operations	6720		1,573,472	174,293	(10,687)		1,737,078
Human Resources Management	6730		1,909,055	257,042	6,481		2,172,578
Noninstruct Staff Retirees' Benefits & Retirement *	6740		153,547				153,547
Staff Development	6750		58,185	17,442			75,627
Staff Diversity	6760			51,392			51,392
Logistical Services	6770		2,133,696	961,686	135,825		3,231,207
Management Information Systems	6780		2,391,664	1,160,973	376,839		3,929,476
Other General Institutional Support Services	6790		599,968	826,553			1,426,521
Total General Institutional Support Services	6700	0	9,301,692	3,608,866	508,458	0	13,419,016
Community Services & Economic Development	6800						
Community Recreation	6810			215,545	89,266		304,811
Community Service Classes	6820	326,314	2,058,121	1,350,270	229		3,734,934
Community Use of Facilities	6830	89	1,249,507	71,444	19,499		1,340,539
Economic Development	6840						0
Other Community Services & Economic Development	6890		25,472				25,472
Total Community Services	6800	326,403	3,333,100	1,637,259	108,994	0	5,405,756

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		12,549	87			12,636
Farm Operations	6930		22,409				22,409
Food Services	6940			12,880	3,262		16,142
Parking	6950						0
Student and Co-Curricular Activities	6960		189,716	341,346	4,133		535,195
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	224,674	354,313	7,395	0	586,382
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: 2023-2024

Budget Year: 2024-2025

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				71,557		71,557
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					10,320,432	10,320,432
Student Aid	7320					1,219,780	1,219,780
Other Outgo	7390					2	2
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,540,214	11,540,214
Sub-Total Non-Instructional Activities		345,154	39,578,676	11,724,360	2,182,232	11,540,214	65,370,636
Total Expenditures General Fund: activities *		31,980,219	41,168,147	12,796,286	2,485,400	11,540,214	99,970,266

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$75,304,761
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	2,914.25		
	2. 2023-2024 Second Period Actual FTES	3,473.88		
	3. 2023-2024 Population change factor (C2/C1)	1.1920		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$93,012,706
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)			\$93,012,706
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$93,012,706
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			2,366,483
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			248,674
C.	Local Property taxes			76,460,065
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			900,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2024-2025 Appropriations Subject to Limit			\$79,975,222

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	240	0	469,137	409,685	469,377	409,685
State Revenues	8600	5,491,061	5,396,965	11,344,445	22,807,829	16,835,506	28,204,794
Local Revenues	8800	79,735,472	81,921,345	2,287,197	7,193,219	82,022,669	89,114,564
Total Revenues		85,226,773	87,318,310	14,100,779	30,410,733	99,327,552	117,729,043
EXPENDITURES:							
Academic Salaries	1000	26,688,760	29,476,010	2,962,144	2,920,924	29,650,904	32,396,934
Classified Salaries	2000	16,904,375	18,420,631	3,605,662	4,127,461	20,510,037	22,548,092
Employee Benefits	3000	20,099,288	23,900,397	2,888,137	2,897,717	22,987,425	26,798,114
Supplies and Materials	4000	1,247,861	1,391,130	552,862	5,528,687	1,800,723	6,919,817
Other Operating Expenses and Services	5000	8,352,812	8,853,985	2,642,751	8,170,195	10,995,563	17,024,180
Capital Outlay	6000	778,201	993,766	1,707,199	2,926,372	2,485,400	3,920,138
Total Expenditures		74,071,297	83,035,919	14,358,755	26,571,356	88,430,052	109,607,275
Excess /(Deficiency) of Revenues over Expenditures		11,155,476	4,282,391	(257,976)	3,839,377	10,897,500	8,121,768
Other Financing Sources	8900	1,130,490	153,116	1,422,565	2,121,637	2,553,055	2,274,753
Other Outgo	7000	10,375,625	4,689,532	1,164,589	5,961,014	11,540,214	10,650,546
Net Increase/(Decrease) in Fund Balance		1,910,341	(254,025)	0	0	1,910,341	(254,025)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,142,133	25,052,474	0	0	23,142,133	25,052,474
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	23,142,133		0		23,142,133	
Ending Fund Balance, June 30		25,052,474	24,798,449	0	0	25,052,474	24,798,449

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2023-2024

Budget Year: 2024-2025

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	85,582					
Local Revenues	8800	27,277,664	27,390,000	358,010	145,000	15,779	2,000
Total Revenues		27,363,246	27,390,000	358,010	145,000	15,779	2,000
Other Financing Sources	8900						
Interfund Transfers In	8981			1,149,923	1,052,212	302,194	303,944
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	1,149,923	1,052,212	302,194	303,944
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,715,000	16,775,000	497,033	509,785	165,000	175,000
Debt Interest and Other Service Charges	7120	10,859,052	10,539,286	538,164	542,427	137,194	128,944
Transfers Outgoing	7300 & 7400			400,000			
Reserve for Contingencies	7900						
Total Other Outgo	7000	26,574,052	27,314,286	1,435,197	1,052,212	302,194	303,944
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(26,574,052)	(27,314,286)	(285,274)	0	0	0
Net Increase/Decrease in Fund Balance		789,194	75,714	72,736	145,000	15,779	2,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,310,310	25,099,504	5,171,805	5,244,541	205,285	226,064
Prior Years Adjustments	9020					5,000	
Adjusted Beginning Balance	9030	24,310,310		5,171,805		210,285	
Ending Fund Balance, June 30		25,099,504	25,175,218	5,244,541	5,389,541	226,064	228,064

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2023-2024

Budget Year: 2024-2025

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					467	10,000
State Revenues	8600					477,719	250,000
Local Revenues	8800					67,349	151,000
Total Income		0	0	0	0	545,535	411,000
Expenditures							
Academic Salaries	1000					256,275	336,432
Classified Salaries	2000					87,016	74,179
Employee Benefits	3000					205,185	282,769
Supplies and Materials	4000					9,717	15,515
Other Operating Expenses and Services	5000					4,887	7,606
Capital Outlay	6000					3,403	535
Total Expenditures		0	0	0	0	566,483	717,036
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(20,948)	(306,036)
Other Financing Sources	8900					20,948	306,036
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: 2023-2024

Budget Year: 2024-2025

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						
Local Revenues	8800	122,970	101,000	35,547	15,000	36,256	24,500
Total Income		122,970	101,000	35,547	15,000	36,256	24,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	138,435	273,167				
Employee Benefits	3000	67,085	152,923				
Supplies and Materials	4000	8,004	21,695				5,000
Other Operating Expenses and Services	5000	4,029	4,332	65,495	97,536		50,000
Capital Outlay	6000		1,053				
Total Expenditures		217,553	453,170	65,495	97,536	0	55,000
Excess /(Deficiency) of Revenues over Expenditures		(94,583)	(352,170)	(29,948)	(82,536)	36,256	(30,500)
Other Financing Sources	8900	94,583	352,170	95,000	97,000		
Other Outgo	7000					529,166	
Net Increase/(Decrease) in Fund Balance		0	0	65,052	14,464	(492,910)	(30,500)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	457,416	522,468	726,281	233,371
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		457,416		726,281	
Ending Fund Balance, June 30		0	0	522,468	536,932	233,371	202,871

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2023-2024

Budget Year: 2024-2025

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						
Local Revenues	8800	3,197,466	500,000			4,010,840	600,000
Total Income		3,197,466	500,000	0	0	4,010,840	600,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		3,500,000				
Capital Outlay	6000	1,595,662	4,205,707			32,856,506	82,146,807
Total Expenditures		1,595,662	7,705,707	0	0	32,856,506	82,146,807
Excess /(Deficiency) of Revenues over Expenditures		1,601,804	(7,205,707)	0	0	(28,845,666)	(81,546,807)
Other Financing Sources	8900	7,371,260	453,533				
Other Outgo	7000	120,000					
Net Increase/(Decrease) in Fund Balance		8,853,064	(6,752,174)	0	0	(28,845,666)	(81,546,807)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	10,822,623	19,675,687	0	0	111,048,031	82,202,365
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	10,822,623		0		111,048,031	
Ending Fund Balance, June 30		19,675,687	12,923,513	0	0	82,202,365	655,558

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

Description	Object	FUND: 59					
	Code	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: 2023-2024

Budget Year: 2024-2025

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	700,085	694,000	977,257	100,000		
Other Financing Sources	8900						
Total Income		700,085	694,000	977,257	100,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	610,321	630,760	31,761	28,000		
Capital Outlay	6000						
Total Expenditures		610,321	630,760	31,761	28,000		
Net Profit or Loss		89,764	63,240	945,496	72,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		89,764	63,240	945,496	72,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	830,689	920,453	10,111,128	11,056,624		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	830,689		10,111,128			
Ending Fund Balance, June 30		920,453	983,693	11,056,624	11,128,624		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	102,888	102,277	22,089	12,025		
Total Income		102,888	102,277	22,089	12,025	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	18,572	24,550				
Other Operating Expenses and Services	5000	28,499	29,605	17,835	12,025		
Capital Outlay	6000	1,877	1,000				
Total Expenditures		48,948	55,155	17,835	12,025	0	0
Excess /(Deficiency) of Revenues over Expenditures		53,940	47,122	4,254	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	41,276	58,925				
Net Increase/(Decrease) in Fund Balance		12,664	(11,803)	4,254	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	555,578	567,549	125,852	130,106		0
Prior Years Adjustments	9020	(693)					
Adjusted Beginning Balance	9030	554,885		125,852		0	
Ending Fund Balance, June 30		567,549	555,746	130,106	130,106	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	4,435,267	5,400,000				
State Revenues	8600	1,407,733	750,000				
Local Revenues	8800	22,515	100,000				
Total Income		5,865,515	6,250,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	5,865,515	6,250,000				
Capital Outlay	6000						
Total Expenditures		5,865,515	6,250,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
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	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: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			3,200,304	3,979,607
Total Income		0	0	3,200,304	3,979,607
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			132,145	453,109
Employee Benefits	3000			74,233	248,997
Supplies and Materials	4000			126,218	1,198,896
Other Operating Expenses and Services	5000			1,902,875	1,788,816
Capital Outlay	6000				29,498
Total Expenditures		0	0	2,235,471	3,719,316
Excess /(Deficiency) of Revenues over Expenditures		0	0	964,833	260,291
Other Financing Sources	8900			12,601,936	
Other Outgo	7000			13,400,871	2,900,342
Net Increase/(Decrease) in Fund Balance		0	0	165,898	(2,640,051)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	16,952,551	17,118,449
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		16,952,551	
Ending Fund Balance, June 30		0	0	17,118,449	14,478,398

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	1,149,923
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	302,194
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	20,948
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	94,583
35	REVENUE BOND PROJECT FUND	11	UNRESTRICTED SUBFUND	95,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	7,251,260
11	UNRESTRICTED SUBFUND	22	REVENUE BOND INTEREST AND REDEMPTION FUND	400,000
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	529,167
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	16,041

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			23,728		
Adjustments	9020		0			(23,728)		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		808,782			377,390		
		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								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	116,676		116,676
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	116,676		116,676
Other Operating Expenses and Services	5000		808,782		808,782	24,058		832,840
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	236,656		236,656
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	236,656		236,656
Other Outgo								
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	808,782	0	808,782	377,390		1,186,172
Ending Balance					0	0		0

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 330

Name: MARIN

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		614,898			2,120,520		
		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	1,839,805		1,839,805
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,839,805		1,839,805
Other Operating Expenses and Services	5000		614,898		614,898	9,180		624,078
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	271,535		271,535
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	271,535		271,535
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	614,898	0	614,898	2,120,520		2,735,418
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 330

Name: MARIN

EPA Revenue	343,519
--------------------	---------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	343,519	0	0	343,519
TOTAL		343,519	0	0	343,519

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 330

Name: MARIN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	4,397,466	5,160,021	9,557,487	N/A	N/A
2024-2025	4,573,365	5,440,844	10,014,209	456,722	4.78%
2025-2026	4,756,300	5,773,530	10,529,830	515,621	5.15%
2026-2027	4,946,552	6,091,493	11,038,045	508,215	4.83%
2027-2028	5,144,414	6,606,659	11,751,073	713,028	6.46%
2028-2029	5,350,191	6,870,926	12,221,117	470,044	4.00%

Does the district have a plan to fund these expenses through 2028-29?
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 the pension contributions. In FY 2017-18, the district established a pension trust through the Community College League of California, Pension Rate Stabilization Trust (PARS) program. As of June 30, 2024, the district has contributed \$9,250,000 into the PARS Trust. Also as of June 30, 2024, the fair market value of the PARS Trust was \$11,056,624.
Does the district have an irrevocable trust?
Yes