

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

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: Monday, October 02, 2023

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: 2022-2023

Budget Year: 2023-2024

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	10,126,492	10,126,492		10,126,492
Other	1300	8,479,212	8,479,212	251,817	8,731,029
Total Instructional Salaries		18,605,704	18,605,704	251,817	18,857,521
Non-Instructional Salaries					
Contract or Regular	1200		4,429,748		4,429,748
Other	1400		1,575,836		1,575,836
Total Non-Instructional Salaries		0	6,005,584	0	6,005,584
Total Academic Salaries		18,605,704	24,611,288	251,817	24,863,105
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		11,752,489	1,683,471	13,435,960
Other	2300		420,879	73,643	494,522
Total Non-Instructional Salaries		0	12,173,368	1,757,114	13,930,482
Instructional Aides					
Regular Status	2200	938,293	938,293		938,293
Other	2400	190,463	192,600	4,400	197,000
Total Instructional Aides		1,128,756	1,130,893	4,400	1,135,293
Total Classified Salaries		1,128,756	13,304,261	1,761,514	15,065,775
Employee Benefits	3000	8,804,041	17,932,082	986,479	18,918,561
Supplies and Materials	4000		1,007,984	341,121	1,349,105
Other Operating Expenses	5000		5,584,396	1,025,084	6,609,480
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		28,538,501	62,440,011	4,366,015	66,806,026

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	11,223	11,223		11,223
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		147,092		147,092
Objects to Exclude	Object Code				
Rents and Leases	5060		219,787	21,460	241,247
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		799,470		799,470

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		121,562		121,562
Equipment	6400				
Equipment - Additional	6410		267,727	1,972,312	2,240,039
Equipment - Replacement	6420				0
Total Equipment		0	267,727	1,972,312	2,240,039
Total Capital Outlay		0	389,289	1,972,312	2,361,601
Other Outgo	7000			6,229,655	6,229,655
Total Exclusions		11,223	1,566,861	8,223,427	9,790,288
Total for ECS 84362, 50% Law		28,527,278	60,873,150	(3,857,412)	57,015,738
Percent of CEE (Instructional Salary Cost / Total CEE)		46.86%	100.00%		
50% of Current Expense of Education			30,436,575		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		28,527,278	60,873,150	(3,857,412)	57,015,738
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		28,538,501	62,440,011	4,366,015	66,806,026
Capital Expenditures	6000	17,093	389,288	1,972,312	2,361,600
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		28,555,594	62,829,299	6,338,327	69,167,626

For Year Ended June 30, 2023

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	25,735,205	8,761,501	34,496,706
Cash With Fiscal Agents	9113		7,202,856	7,202,856
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,340,357	1,567,852	2,908,209
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,261,333	99,175	1,360,508
TOTAL ASSETS		28,336,895	17,631,384	45,968,279
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,564,408	4,410,764	7,975,172
Accrued Salaries and Wages Payable	9520	114,389		114,389
Compensated Absences Payable Current	9530	346,632		346,632
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,169,333	13,220,620	14,389,953
TOTAL LIABILITIES		5,194,762	17,631,384	22,826,146

For Year Ended June 30, 2023

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	23,142,133		23,142,133
Total Fund Balance		23,142,133	0	23,142,133
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		23,142,133	0	23,142,133
TOTAL LIABILITIES AND FUND EQUITY		28,336,895	17,631,384	45,968,279

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	24,310,310	5,024,757	209,568
Cash With Fiscal Agents	9113		147,048	717
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		24,310,310	5,171,805	210,285
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

- 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, 2023

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	24,310,310	5,171,805	210,285
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		24,310,310	5,171,805	210,285
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		24,310,310	5,171,805	210,285
TOTAL LIABILITIES AND FUND EQUITY		24,310,310	5,171,805	210,285

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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			26,616	(44,573)	457,416	707,273
Cash With Fiscal Agents	9113			125,066	44,573		25,123
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			7,092			3,760
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	158,774	0	457,416	736,156
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			158,774			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	158,774	0	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, 2023

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	457,416	726,281
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	457,416	726,281
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	457,416	726,281
TOTAL LIABILITIES AND FUND EQUITY		0	0	158,774	0	457,416	736,156

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	10,822,623		112,450,579
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			384,815
TOTAL ASSETS		10,822,623	0	112,835,394
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			1,787,363
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	1,787,363

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	10,822,623		111,048,031
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		10,822,623	0	111,048,031
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		10,822,623	0	111,048,031
TOTAL LIABILITIES AND FUND EQUITY		10,822,623	0	112,835,394

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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, 2023

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, 2023

District ID: 330

Name: MARIN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	823,142	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		10,111,128
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	94,326	
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		917,468	10,111,128

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	86,779	
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		86,779	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	86,779	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	830,689	10,111,128
Unassigned	9790		
Total Reserved Fund Balance		830,689	10,111,128
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		830,689	10,111,128
TOTAL LIABILITIES AND FUND EQUITY		917,468	10,111,128

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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				3,093,269				
Cash With Fiscal Agents	9113	471,320	114,679		(2,871,294)				14,309,731
Revolving Cash Accounts	9114								
Investments (at cost)	9120	112,541							2,797,788
Accounts Receivable	9130	100,782	20,884		123,004				1,130
Due from Other Funds	9140								
Student Loans Receivable	9150	3,209							
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		687,852	135,563	0	344,979	0	0	0	17,108,649

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	132,274	9,711		(110,188)				156,098
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				455,167				
Total Current Liabilities and Deferred Revenue		132,274	9,711	0	344,979	0	0	0	156,098
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	132,274	9,711	0	344,979	0	0	0	156,098

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	555,578	125,852						16,952,551
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		555,578	125,852	0	0	0	0	0	16,952,551
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		555,578	125,852	0	0	0	0	0	16,952,551
TOTAL LIABILITIES AND FUND EQUITY		687,852	135,563	0	344,979	0	0	0	17,108,649

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		155,001	155,001
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		15,852	15,852
Student Financial Aid	8150		16,518	16,518
Veterans Education	8160	160		160
Vocational and Technical Education Act (VATEA)	8170		113,741	113,741
Other Federal Revenues	8190		422,988	422,988
Total Federal Revenues	8100	160	724,100	724,260
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	255,858		255,858
Other General Apportionment	8613	1,426,424		1,426,424
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		780,042	780,042
Disabled Students Programs and Services(DSPS)	8623		941,593	941,593
Temporary Assistance for Needy Families (TANF)	8624		17,172	17,172
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		170,435	170,435
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,409,155	4,409,155

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	234,076		234,076
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,871,553	2,871,553
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	248,148		248,148
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	1,130		1,130
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	799,470	86,757	886,227
State Mandated Costs	8685	103,979		103,979
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,861,509	97,075	1,958,584
Total State Revenues	8600	4,930,594	9,373,782	14,304,376

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	66,515,820		66,515,820
Tax Allocation, Supplemental Roll	8812	2,392,881		2,392,881
Tax Allocation, Unsecured Roll	8813	1,232,439		1,232,439
Prior Years Taxes	8816	123,757		123,757
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	99,347		99,347
Redevelopment Agency Funds - Residual	8819	611,374		611,374
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	88,147	237,188	325,335
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	17,136	14,307	31,443
Sales and Commissions	8840			0
Rentals and Leases	8850	74,600	799,984	874,584
Interest and Investment Income	8860	366,071		366,071
Student Fees and Charges	8870			
Community Services Classes	8872	743,737		743,737
Dormitory	8873			0
Enrollment	8874	3,188,927		3,188,927
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	-1321143		-1321143
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		257,537	257,537
Instructional Materials Fees and Sales of Materials	8877	(1)		(1)
Insurance	8878			0
Student Records	8879	196		196
Nonresident Tuition	8880	883,212		883,212
Parking Services and Public Transportation	8881		226,928	226,928
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	28,030	90,764	118,794
Other Local Revenues	8890	21,994	164,965	186,959
Total Local Revenues	8800	75,066,524	1,791,673	76,858,197
Total Revenues		79,997,278	11,889,555	91,886,833

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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#	213,785	1,454,273	1,668,058
Total Other Financing Sources	8900	213,785	1,454,273	1,668,058
Total Revenues and Other Financing Sources		80,211,063	13,343,828	93,554,891

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Related Technologies	0200	103,136		136			103,272
Environmental Sciences and Technologies	0300	113,478					113,478
Biological Sciences	0400	1,531,012		50,106	2,973		1,584,091
Business and Management	0500	1,319,148		26,175			1,345,323
Media and Communications	0600	776,164		701			776,865
Information Technology	0700	519,722		42,652			562,374
Education	0800	918,007	422,827	48,125			1,388,959
Engineering and Industrial Technologies	0900	1,172,359		244,492	85,126		1,501,977
Fine and Applied Arts	1000	3,144,196	521,265	90,109	10,762		3,766,332
Foreign language	1100	756,577		955			757,532
Health	1200	3,066,020	128,539	78,812	35,742		3,309,113
Family and Consumer Sciences	1300	463,826	98	10,214			474,138
Law	1400	6,956					6,956
Humanities(Letters)	1500	5,216,732		1,559			5,218,291
Library Science	1600						0
Mathematics	1700	2,018,682		704			2,019,386
Military Studies	1800						0
Physical Sciences	1900	1,856,937		21,611			1,878,548
Psychology	2000	887,876		188			888,064
Public and Protective Services	2100	100,982					100,982
Social Sciences	2200	1,653,114		(8)			1,653,106
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,495,878	209,886	9,556			3,715,320
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,047	5,176				11,223
Sub-Total Instructional Activites		29,126,849	1,287,791	626,087	134,603		31,175,330
Total Expenditures for GF Activities*		29,405,661	37,252,284	10,433,437	4,453,547	7,196,181	88,741,110

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		4,902,376	203,530	1,552		5,107,458
Course and Curriculum Development	6020		939,724	88,735	12,532		1,040,991
Academic / Faculty Senate	6030		613,004	7,410			620,414
Other Instructional Administration & Governance	6090		68,226				68,226
Total Instructional Admin. & Governance		0	6,523,330	299,675	14,084	0	6,837,089
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,263,646	63,963	168,905		1,496,514
Media	6130						0
Museums and Galleries	6140		44,926				44,926
Academic Information Systems and Technology	6150			1,376			1,376
Other Instructional Support Services	6190		39,441	15,000			54,441
Total Instructional Support Services		0	1,348,013	80,339	168,905	0	1,597,257
Admissions and Records	6200		1,836,536	269,881	682		2,107,099
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,429,998	33,583			2,463,581
Matriculation and Student Assessment	6320		471,880	1,950			473,830
Transfer Programs	6330		140,391	2,827			143,218
Career Guidance	6340			3,500			3,500
Other Student Counseling and Guidance	6390		27,917				27,917
Total Student Counseling and Guidance		0	3,070,186	41,860	0	0	3,112,046

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		188,828	3,207			192,035
Disabled Student Programs and Services (DSPS)	6420		837,445	47,143			884,588
Extended Opportunity Programs and Services (EOPS)	6430		878,639	38,918	1,359	8,064	926,980
Health Services	6440		474,496	80,184	11,340		566,020
Student Personnel Administration	6450		1,513,517	44,406			1,557,923
Financial Aid Administration	6460		819,143	23,002			842,145
Job Placement Services	6470		79,925				79,925
Veterans Services	6480						0
Miscellaneous Student Services	6490		506,182	254,371	1,904		762,457
Total Other Student Services		0	5,298,175	491,231	14,603	8,064	5,812,073
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,076,788	1,149,963	1,355,398		3,582,149
Custodial Services	6530		1,683,479	(121,125)	41,216		1,603,570
Grounds Maintenance and Repairs	6550		645,326	425,632	228,867		1,299,825
Utilities	6570			1,502,110			1,502,110
Other Operations and Maintenance of Plant	6590				500		500
Total Operation and Maintenance of Plant	6500	0	3,405,593	2,956,580	1,625,981	0	7,988,154
Planning, Policymaking and Coordinations	6600		2,508,430	1,119,054	112,659		3,740,143

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		432,162	151,626			583,788
Fiscal Operations	6720		1,301,316	80,455	129,200		1,510,971
Human Resources Management	6730		1,599,145	91,825	6,304		1,697,274
Noninstruct Staff Retirees' Benefits & Retirement *	6740		147,092				147,092
Staff Development	6750		61,330	7,572			68,902
Staff Diversity	6760			76,309			76,309
Logistical Services	6770		2,292,309	879,407	29,411		3,201,127
Management Information Systems	6780		2,241,549	1,038,332	85,810		3,365,691
Other General Institutional Support Services	6790		588,050	559,231	19,035		1,166,316
Total General Institutional Support Services	6700	0	8,662,953	2,884,757	269,760	0	11,817,470
Community Services & Economic Development	6800						
Community Recreation	6810		160	171,860	4,273		176,293
Community Service Classes	6820	278,812	1,896,032	930,439	1,359		3,106,642
Community Use of Facilities	6830		937,071	235,266	95,915		1,268,252
Economic Development	6840						0
Other Community Services & Economic Development	6890			59,800			59,800
Total Community Services	6800	278,812	2,833,263	1,397,365	101,547	0	4,610,987

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		2,129	175			2,304
Farm Operations	6930		12,400	1,183			13,583
Food Services	6940			1,550			1,550
Parking	6950				434,107		434,107
Student and Co-Curricular Activities	6960		137,824	262,801	3,384		404,009
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	152,353	265,709	437,491	0	855,553
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: 2022-2023

Budget Year: 2023-2024

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		325,661	899	1,573,232		1,899,792
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					6,394,574	6,394,574
Student Aid	7320					793,543	793,543
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,188,117	7,188,117
Sub-Total Non-Instructional Activites		278,812	35,964,493	9,807,350	4,318,944	7,196,181	57,565,780
Total Expenditures General Fund: activities *		29,405,661	37,252,284	10,433,437	4,453,547	7,196,181	88,741,110

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$69,864,963
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	2,859.71		
	2. 2022-2023 Second Period Actual FTES	2,914.25		
	3. 2022-2023 Population change factor (C2/C1)	1.0191		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$74,360,636
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)			\$74,360,636
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$74,360,636
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			1,124,791
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			247,573
C.	Local Property taxes			73,809,397
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			123,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2023-2024 Appropriations Subject to Limit			\$75,304,761

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	160	0	724,100	444,953	724,260	444,953
State Revenues	8600	4,930,594	3,881,036	9,373,782	20,684,752	14,304,376	24,565,788
Local Revenues	8800	75,066,524	77,856,963	1,791,673	7,123,718	76,858,197	84,980,681
Total Revenues		79,997,278	81,737,999	11,889,555	28,253,423	91,886,833	109,991,422
EXPENDITURES:							
Academic Salaries	1000	24,863,105	27,716,136	2,470,565	2,286,126	27,333,670	30,002,262
Classified Salaries	2000	15,065,776	18,447,218	2,948,372	4,167,102	18,014,148	22,614,320
Employee Benefits	3000	18,918,561	22,449,332	2,391,566	2,578,220	21,310,127	25,027,552
Supplies and Materials	4000	1,349,105	1,728,888	397,572	7,532,003	1,746,677	9,260,891
Other Operating Expenses and Services	5000	6,609,480	8,875,697	2,077,280	6,837,054	8,686,760	15,712,751
Capital Outlay	6000	2,361,600	987,321	2,091,947	2,576,101	4,453,547	3,563,422
Total Expenditures		69,167,627	80,204,592	12,377,302	25,976,606	81,544,929	106,181,198
Excess /(Deficiency) of Revenues over Expenditures		10,829,651	1,533,407	(487,747)	2,276,817	10,341,904	3,810,224
Other Financing Sources	8900	213,785	1,052,936	1,454,273	1,571,415	1,668,058	2,624,351
Other Outgo	7000	6,229,655	10,367,210	966,526	3,848,232	7,196,181	14,215,442
Net Increase/(Decrease) in Fund Balance		4,813,781	(7,780,867)	0	0	4,813,781	(7,780,867)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,328,876	23,142,133	0	0	18,328,876	23,142,133
Prior Years Adjustments	9020	(524)				(524)	
Adjusted Beginning Balance	9030	18,328,352		0		18,328,352	
Ending Fund Balance, June 30		23,142,133	15,361,266	0	0	23,142,133	15,361,266

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	5					
State Revenues	8600	86,987					
Local Revenues	8800	27,248,939	26,585,000	180,153	110,900	4,997	1,700
Total Revenues		27,335,931	26,585,000	180,153	110,900	4,997	1,700
Other Financing Sources	8900						
Interfund Transfers In	8981			881,743	1,035,198	303,594	302,194
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	881,743	1,035,198	303,594	302,194
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,155,000	15,715,000	484,282	497,033	160,000	165,000
Debt Interest and Other Service Charges	7120	11,194,979	10,859,054	533,731	538,165	148,594	137,194
Transfers Outgoing	7300 & 7400				400,000		
Reserve for Contingencies	7900						
Total Other Outgo	7000	26,349,979	26,574,054	1,018,013	1,435,198	308,594	302,194
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(26,349,979)	(26,574,054)	(136,270)	(400,000)	(5,000)	0
Net Increase/Decrease in Fund Balance		985,952	10,946	43,883	(289,100)	(3)	1,700
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,324,358	24,310,310	5,127,922	5,171,805	205,288	205,285
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,324,358		5,127,922		205,288	
Ending Fund Balance, June 30		24,310,310	24,321,256	5,171,805	4,882,705	205,285	206,985

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					8,542	7,000
State Revenues	8600					315,017	200,000
Local Revenues	8800					177,121	181,000
Total Income		0	0	0	0	500,680	388,000
Expenditures							
Academic Salaries	1000					350,449	413,189
Classified Salaries	2000					72,860	67,447
Employee Benefits	3000					263,121	307,208
Supplies and Materials	4000					11,920	15,515
Other Operating Expenses and Services	5000					1,949	7,597
Capital Outlay	6000						535
Total Expenditures		0	0	0	0	700,299	811,491
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(199,619)	(423,491)
Other Financing Sources	8900					199,619	423,491
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: 2022-2023

Budget Year: 2023-2024

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	165,450	101,228	20,512	15,500	37,546	
Total Income		165,450	101,228	20,512	15,500	37,546	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	206,704	159,471				
Employee Benefits	3000	106,980	74,985				
Supplies and Materials	4000	4,723	6,695				2,000
Other Operating Expenses and Services	5000	6,572	4,332	59,795	94,695	1,271	50,000
Capital Outlay	6000	896	1,053				
Total Expenditures		325,875	246,536	59,795	94,695	1,271	52,000
Excess /(Deficiency) of Revenues over Expenditures		(160,425)	(145,308)	(39,283)	(79,195)	36,275	(52,000)
Other Financing Sources	8900	160,425	145,308	90,000	95,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	50,717	15,805	36,275	(52,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	406,699	457,416	690,006	726,281
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		406,699		690,006	
Ending Fund Balance, June 30		0	0	457,416	473,221	726,281	674,281

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	116,024	50,000			1,376,933	
Total Income		116,024	50,000	0	0	1,376,933	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					(6,920)	
Other Operating Expenses and Services	5000		4,000,000				
Capital Outlay	6000	24,690	1,500,000			10,207,091	90,125,734
Total Expenditures		24,690	5,500,000	0	0	10,200,171	90,125,734
Excess /(Deficiency) of Revenues over Expenditures		91,334	(5,450,000)	0	0	(8,823,238)	(90,125,734)
Other Financing Sources	8900	3,092,332	6,800,000				
Other Outgo	7000						284,352
Net Increase/(Decrease) in Fund Balance		3,183,666	1,350,000	0	0	(8,823,238)	(90,410,086)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,638,957	10,822,623	0	0	119,870,745	111,048,031
Prior Years Adustments	9020					524	
Adjusted Beginning Balance	9030	7,638,957		0		119,871,269	
Ending Fund Balance, June 30		10,822,623	12,172,623	0	0	111,048,031	20,637,945

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

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	644,380	620,000	563,245	100,000		
Other Financing Sources	8900						
Total Income		644,380	620,000	563,245	100,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	535,189	586,650	30,133	30,000		
Capital Outlay	6000						
Total Expenditures		535,189	586,650	30,133	30,000		
Net Profit or Loss		109,191	33,350	533,112	70,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		109,191	33,350	533,112	70,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	721,498	830,689	9,578,016	10,111,128		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	721,498		9,578,016			
Ending Fund Balance, June 30		830,689	864,039	10,111,128	10,181,128		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	119,171	120,564	20,891	12,025		
Total Income		119,171	120,564	20,891	12,025	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	24,192	38,034				
Other Operating Expenses and Services	5000	24,847	23,105	20,453	12,025		
Capital Outlay	6000						
Total Expenditures		49,039	61,139	20,453	12,025	0	0
Excess /(Deficiency) of Revenues over Expenditures		70,132	59,425	438	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	37,100	59,425				
Net Increase/(Decrease) in Fund Balance		33,032	0	438	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	521,853	555,578	125,414	125,852		0
Prior Years Adjustments	9020	693					
Adjusted Beginning Balance	9030	522,546		125,414		0	
Ending Fund Balance, June 30		555,578	555,578	125,852	125,852	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	4,528,301	4,565,580				
State Revenues	8600	1,292,927	430,383				
Local Revenues	8800	16,607					
Total Income		5,837,835	4,995,963	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
Excess /(Deficiency) of Revenues over Expenditures		5,837,835	4,995,963	0	0	0	0
Other Financing Sources	8900	6,327					
Other Outgo	7000	5,844,162	4,995,963				
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: 2022-2023

Budget Year: 2023-2024

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			4,657,268	6,760,000
Total Income		0	0	4,657,268	6,760,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			129,392	148,355
Employee Benefits	3000			55,024	70,900
Supplies and Materials	4000			66,438	787,578
Other Operating Expenses and Services	5000			436,850	1,156,019
Capital Outlay	6000			2,467	12,824
Total Expenditures		0	0	690,171	2,175,676
Excess /(Deficiency) of Revenues over Expenditures		0	0	3,967,097	4,584,324
Other Financing Sources	8900			25,308	
Other Outgo	7000			406,621	2,624,267
Net Increase/(Decrease) in Fund Balance		0	0	3,585,784	1,960,057
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	13,366,767	16,952,551
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		13,366,767	
Ending Fund Balance, June 30		0	0	16,952,551	18,912,608

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	881,743
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	303,594
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	199,619
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	160,425
35	REVENUE BOND PROJECT FUND	11	UNRESTRICTED SUBFUND	90,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,092,332
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	6,327

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		799,470			86,757		
		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	59,673		59,673
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	59,673		59,673
Other Operating Expenses and Services	5000		799,470		799,470	383		799,853
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	2,973		2,973
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	2,973		2,973
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	799,470	0	799,470	63,029		862,499
Ending Balance					0	23,728		23,728

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 330

Name: MARIN

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			23,728		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			23,728		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		514,895			1,926,088		
		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	1,932,093		1,932,093
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,932,093		1,932,093
Other Operating Expenses and Services	5000		514,895		514,895			514,895
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	514,895	0	514,895	1,932,093		2,446,988
Ending Balance					0	17,723		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 330

Name: MARIN

EPA Revenue	234,076
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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	234,076	0	0	234,076
TOTAL		234,076	0	0	234,076

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 330

Name: MARIN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	4,021,736	4,393,784	8,415,520	N/A	N/A
2023-2024	4,045,951	4,851,694	8,897,645	482,125	5.73%
2024-2025	4,248,249	5,289,037	9,537,286	639,641	7.19%
2025-2026	4,460,661	5,673,772	10,134,433	597,147	6.26%
2026-2027	4,724,046	6,041,665	10,765,711	631,278	6.23%
2027-2028	4,960,248	6,343,748	11,303,996	538,285	5.00%

Does the district have a plan to fund these expenses through 2026-27?
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 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, 2023, the district has contributed \$9,250,000 to its PARS Trust. Also as of June 30, 2023, the fair market value of the PARS Trust was \$10,111,128.
Does the district have an irrevocable trust?
Yes