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CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE

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

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**DISTRICT: MARIN**

Actual Year: 2018-2019

Budget Year: 2019-2020

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

Chief Business Officer

Last Name:     First Name:   
Area code     Phone Number:     Ext:   
Electronic Cert Date: Oct 1 2019 12:44PM    **Data is certified**

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

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2018-2019)  
(Budget Report for Fiscal Year 2019-2020)

District: MARIN

District Code: 330

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



\_\_\_\_\_  
District Chief Business Officer

9-30-2019

\_\_\_\_\_  
Date



\_\_\_\_\_  
District Superintendent

10-2-19

\_\_\_\_\_  
Date

Contact: Greg Nelson

(415) 884-3100

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. Please submit the report to :

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 330

Name: MARIN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	9,885,691	9,885,691		9,885,691
Other	1300	8,472,369	8,472,368	433,358	8,905,726
<b>Total Instructional Salaries</b>		18,358,060	18,358,059	433,358	18,791,417
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,476,405	99,044	3,575,449
Other	1400		797,990		797,990
<b>Total Non-Instructional Salaries</b>		0	4,274,395	99,044	4,373,439
<b>Total Academic Salaries</b>		18,358,060	22,632,454	532,402	23,164,856
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		10,838,451	1,126,403	11,964,854
Other	2300		305,501	110,305	415,806
<b>Total Non-Instructional Salaries</b>		0	11,143,952	1,236,708	12,380,660
<b>Instructional Aides</b>					
Regular Status	2200	922,514	922,514		922,514
Other	2400	237,870	237,870		237,870
<b>Total Instructional Aides</b>		1,160,384	1,160,384	0	1,160,384
<b>Total Classified Salaries</b>		1,160,384	12,304,336	1,236,708	13,541,044
<b>Employee Benefits</b>	3000	8,703,694	16,992,752	782,786	17,775,538
<b>Supplies and Materials</b>	4000		524,950	203,372	728,322
<b>Other Operating Expenses</b>	5000		5,111,259	1,484,260	6,595,519
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		28,222,138	57,565,751	4,239,528	61,805,279

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 330

Name: MARIN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	180,535	180,535		180,535
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		451,933		451,933
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		137,222	9,924	147,146
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		621,824		621,824

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		73,303		73,303
Equipment	6400				
Equipment - Additional	6410		153,252	31,458	184,710
Equipment - Replacement	6420				0
Total Equipment		0	153,252	31,458	184,710
Total Capital Outlay		0	226,555	31,458	258,013
Other Outgo	7000			4,417,520	4,417,520
<b>Total Exclusions</b>		180,535	1,618,069	4,458,902	6,076,971
<b>Total for ECS 84362, 50% Law</b>		28,041,603	55,947,682	(219,374)	55,728,308
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.12%	100.00%		
<b>50% of Current Expense of Education</b>			27,973,841		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		28,041,603	55,947,682	(219,374)	55,728,308
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		28,222,138	57,565,751	4,239,528	61,805,279
<b>Capital Expenditures</b>	6000	11,851	226,556	31,457	258,013
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		28,233,989	57,792,307	4,270,985	62,063,292

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	12,748,636	3,928,438	16,677,074
Cash With Fiscal Agents	9113		1,065,704	1,065,704
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,364,131	1,664,670	3,028,801
Due from Other Funds	9140	162,127		162,127
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	534,428		534,428
<b>TOTAL ASSETS</b>		14,809,322	6,658,812	21,468,134
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,542,765	617,524	4,160,289
Accrued Salaries and Wages Payable	9520	505,108		505,108
Compensated Absences Payable Current	9530	357,511		357,511
Due to Other Funds	9540	58,955		58,955
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,203,585	6,041,288	7,244,873
<b>TOTAL LIABILITIES</b>		5,667,924	6,658,812	12,326,736

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	9,141,398		9,141,398
<b>Total Fund Balance</b>		9,141,398	0	9,141,398
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		9,141,398	0	9,141,398
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		14,809,322	6,658,812	21,468,134

- 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, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	27,697,384	1,346,060	200,000
Cash With Fiscal Agents	9113		214,213	
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		27,697,384	1,560,273	200,000
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0



- 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, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	27,697,384	1,560,273	200,000
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		27,697,384	1,560,273	200,000
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		27,697,384	1,560,273	200,000
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		27,697,384	1,560,273	200,000

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, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			43,022	(35,099)		
Cash With Fiscal Agents	9113			34,955	35,902		
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			17,510	135		
Due from Other Funds	9140						58,955
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	95,487	938	0	58,955
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			88,407	938		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			7,080			
<b>TOTAL LIABILITIES</b>		0	0	95,487	938	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, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	49,080
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	0	49,080
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	49,080
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	95,487	938	0	58,955

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	1,722,268	2,231	208,289,770
Cash With Fiscal Agents	9113	4,110,942	(112)	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			1,824
Due from Other Funds	9140			22,911
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	59,789		232,748
<b>TOTAL ASSETS</b>		5,892,999	2,119	208,547,253
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	42,946	2,119	7,999,382
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	25,038		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		67,984	2,119	7,999,382

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	5,825,015		200,547,871
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		5,825,015	0	200,547,871
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		5,825,015	0	200,547,871
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,892,999	2,119	208,547,253

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

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



COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	598,028	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		5,056,437
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	62,124	
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		660,152	5,056,437

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	99,775	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	160,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		259,775	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	259,775	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	400,377	5,056,437
Unassigned	9790		
Total Reserved Fund Balance		400,377	5,056,437
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		400,377	5,056,437
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		660,152	5,056,437

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112				655,699	468,729	1,158,125		
Cash With Fiscal Agents	9113	339,197	96,469		(735,090)	127,158	1,470		
Revolving Cash Accounts	9114								
Investments (at cost)	9120	111,854							3,097,253
Accounts Receivable	9130	31,002	1,715		119,009				
Due from Other Funds	9140								
Student Loans Receivable	9150	3,030							
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		485,083	98,184	0	39,618	595,887	1,159,595	0	3,097,253

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	112,801			21,464	62,137	19		
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				18,154				
Total Current Liabilities and Deferred Revenue		112,801	0	0	39,618	62,137	19	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	112,801	0	0	39,618	62,137	19	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	372,282	98,184			533,750	1,159,576		3,097,254
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		<b>372,282</b>	<b>98,184</b>	<b>0</b>	<b>0</b>	<b>533,750</b>	<b>1,159,576</b>	<b>0</b>	<b>3,097,254</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>372,282</b>	<b>98,184</b>	<b>0</b>	<b>0</b>	<b>533,750</b>	<b>1,159,576</b>	<b>0</b>	<b>3,097,254</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>485,083</b>	<b>98,184</b>	<b>0</b>	<b>39,618</b>	<b>595,887</b>	<b>1,159,595</b>	<b>0</b>	<b>3,097,254</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		189,241	189,241
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		14,847	14,847
Student Financial Aid	8150		2,577	2,577
Veterans Education	8160	405		405
Vocational and Technical Education Act (VATEA)	8170		133,919	133,919
Other Federal Revenues	8190		45,675	45,675
<b>Total Federal Revenues</b>	8100	405	386,259	386,664
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	220,374		220,374
Other General Apportionment	8613	363,812		363,812
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		541,683	541,683
Disabled Students Programs and Services(DSPS)	8623		779,951	779,951
Temporary Assistance for Needy Families (TANF)	8624		16,396	16,396
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		149,926	149,926
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,342,831	3,342,831

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	347,598		347,598
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,450,555	1,450,555
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	254,658		254,658
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,847		3,847
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	621,824	60,817	682,641
State Mandated Costs	8685	104,191		104,191
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,593,599	457,016	4,050,615
<b>Total State Revenues</b>	8600	5,509,903	6,799,175	12,309,078



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	54,980,565		54,980,565
Tax Allocation, Supplemental Roll	8812	1,239,551		1,239,551
Tax Allocation, Unsecured Roll	8813	1,015,258		1,015,258
Prior Years Taxes	8816	75,592		75,592
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	68,703		68,703
Redevelopment Agency Funds - Residual	8819	333,099		333,099
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	259	401,816	402,075
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	143,704		143,704
Sales and Commissions	8840			0
Rentals and Leases	8850	64,056	355,127	419,183
Interest and Investment Income	8860	179,993		179,993
Student Fees and Charges	8870			
Community Services Classes	8872	886,024		886,024
Dormitory	8873			0
Enrollment	8874	2,006,837		2,006,837
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		225,299	225,299
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	61		61
Nonresident Tuition	8880	884,422		884,422
Parking Services and Public Transportation	8881		401,181	401,181
Other Student Fees and Charges	8885	30,491		30,491
Other Local Revenues	8890	88,173	219,642	307,815
<b>Total Local Revenues</b>	8800	61,996,788	1,603,065	63,599,853
<b>Total Revenues</b>		67,507,096	8,788,499	76,295,595

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	944,359	1,340,945	2,285,304
<b>Total Other Financing Sources</b>	8900	944,359	1,340,945	2,285,304
<b>Total Revenues and Other Financing Sources</b>		68,451,455	10,129,444	78,580,899

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	154,761	19,253	50,677	55,368		280,059
Architecture and Environmental Design	0200	96,031		262	3,409		99,702
Environmental Sciences and Technologies	0300	71,239					71,239
Biological Sciences	0400	1,805,612	15,652	45,336	7,472		1,874,072
Business and Management	0500	1,017,543	51,815	49,990			1,119,348
Communications	0600	1,114,341	7,541	36,315	2,732		1,160,929
Computer and Information Science	0700	809,930	118,112	14,198	437		942,677
Education	0800	780,259	369,047	48,942	4,234		1,202,482
Engineering and Related Industrial Technology	0900	1,204,402	6,208	51,576	90,350		1,352,536
Fine and Applied Arts	1000	3,109,775	484,643	72,977	39,506		3,706,901
Foreign language	1100	1,102,292		2,549			1,104,841
Health	1200	2,689,423	38,930	109,118	36,385		2,873,856
Consumer Education And Home Economics	1300	490,516	6,502	73,621			570,639
Law	1400	2,032					2,032
Humanities(Letters)	1500	3,451,754	8,570	373			3,460,697
Library Science	1600						0
Mathematics	1700	2,687,766	12,719	1,299	1,589		2,703,373
Military Studies	1800						0
Physical Sciences	1900	1,855,400	7,438	12,354			1,875,192
Psychology	2000	771,200	31,938	1,091			804,229
Public Affairs and Services	2100	134,478					134,478
Social Sciences	2200	1,562,053	44,996	3,646			1,610,695
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,643,125	203,431	5,510			3,852,066
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	147,235	33,301				180,536
<b>Sub-Total Instructional Activites</b>		28,701,167	1,460,096	579,834	241,482		30,982,579
<b>Total Expenditures for GF Activities*</b>		30,437,764	31,476,098	9,369,681	556,203	4,770,512	76,610,258

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	1,201,106	3,433,096	146,572	23,177		4,803,951
Course and Curriculum Development	6020		510,422	140,772	12,189		663,383
Academic / Faculty Senate	6030		324,769	9,232			334,001
Other Instructional Administration & Governance	6090		35,499	2,808			38,307
<b>Total Instructional Admin. &amp; Governance</b>		1,201,106	4,303,786	299,384	35,366	0	5,839,642
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,083,607	78,244	90,434		1,252,285
Media	6130		1,050				1,050
Museums and Galleries	6140		27,596	1,100			28,696
Academic Information Systems and Technology	6150			12,897	2,268		15,165
Other Instructional Support Services	6190		55	9,917			9,972
<b>Total Instructional Support Services</b>		0	1,112,308	102,158	92,702	0	1,307,168
Admissions and Records	6200		1,836,665	47,469			1,884,134
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,033,331	19,110			2,052,441
Matriculation and Student Assessment	6320		373,092	33,047			406,139
Transfer Programs	6330		128,931	5,206			134,137
Career Guidance	6340			867			867
Other Student Counseling and Guidance	6390		119,226	30,428			149,654
<b>Total Student Counseling and Guidance</b>		0	2,654,580	88,658	0	0	2,743,238

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		198,348	6,081			204,429
Disabled Student Programs and Services (DSPS)	6420		569,754	295,745	1,104		866,603
Extended Opportunity Programs and Services (EOPS)	6430		661,438	2,891			664,329
Health Services	6440		213,058	70,151	2,207		285,416
Student Personnel Administration	6450		1,023,293	85,885	749		1,109,927
Financial Aid Administration	6460		772,497	27,219			799,716
Job Placement Services	6470		55,685	(343)			55,342
Veterans Services	6480						0
Miscellaneous Student Services	6490		402,275	151,314			553,589
<b>Total Other Student Services</b>		0	3,896,348	638,943	4,060	0	4,539,351
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,514,172	665,355	66,509		2,246,036
Custodial Services	6530		1,413,198	86,336			1,499,534
Grounds Maintenance and Repairs	6550		475,846	554,380			1,030,226
Utilities	6570			1,530,692			1,530,692
Other Operations and Maintenance of Plant	6590		52,126	25,922			78,048
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,455,342	2,862,685	66,509	0	6,384,536
<b>Planning, Policymaking and Coordinations</b>	6600		2,139,075	649,114	11,914		2,800,103

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		449,470	356,360	417		806,247
Fiscal Operations	6720		1,432,969	35,830	796		1,469,595
Human Resources Management	6730		1,265,944	53,062	671		1,319,677
Noninstruct Staff Retirees' Benefits & Retirement *	6740		451,933				451,933
Staff Development	6750		58,450	28,779			87,229
Staff Diversity	6760			25,509			25,509
Logistical Services	6770		2,200,422	693,301	32,147		2,925,870
Management Information Systems	6780		2,136,356	560,944	17,138		2,714,438
Other General Institutional Support Services	6790		425,348	479,528	2,758		907,634
<b>Total General Institutional Support Services</b>	6700	0	8,420,892	2,233,313	53,927	0	10,708,132
Community Services & Economic Development	6800						
Community Recreation	6810			129,453	21,800		151,253
Community Service Classes	6820	535,490	1,936,874	740,414	2,515		3,215,293
Community Use of Facilities	6830	1	143,665	539,662	17,859		701,187
Economic Development	6840						0
Other Community Services & Economic Development	6890			71,567			71,567
<b>Total Community Services</b>	6800	535,491	2,080,539	1,481,096	42,174	0	4,139,300

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		6,278	12,004			18,282
Farm Operations	6930		7,722	185			7,907
Food Services	6940						0
Parking	6950			8,860			8,860
Student and Co-Curricular Activities	6960		58,237	207,209	7,935		273,381
Student Housing	6970			70,533			70,533
Other Ancillary Services	6990			82,200			82,200
<b>Total Ancillary Services</b>	6900	0	72,237	380,991	7,935	0	461,163
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	0	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		44,230	4,039	134		48,403
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			1,997		176,180	178,177
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	1,997	0	176,180	178,177
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,594,332	4,594,332
Student Aid	7320						0
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,594,332	4,594,332
<b>Sub-Total Non-Instructional Activities</b>		1,736,597	30,016,002	8,789,847	314,721	4,770,512	45,627,679
<b>Total Expenditures General Fund: activities *</b>		30,437,764	31,476,098	9,369,681	556,203	4,770,512	76,610,258

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$57,162,321
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	3,567.00		
	2. 2018-2019 Second Period Actual FTES	3,347.00		
	3. 2018-2019 Population change factor (C2/C1)	0.9383		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$55,700,369
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)			\$55,700,369
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$55,700,369
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			462,644
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			251,617
C.	Local Property taxes			59,204,037
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			125,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$60,043,298

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	405		386,259	383,771	386,664	383,771
State Revenues	8600	5,509,903	3,389,042	6,799,175	9,879,047	12,309,078	13,268,089
Local Revenues	8800	61,996,788	63,626,259	1,603,065	6,399,948	63,599,853	70,026,207
<b>Total Revenues</b>		67,507,096	67,015,301	8,788,499	16,662,766	76,295,595	83,678,067
<b>EXPENDITURES:</b>							
Academic Salaries	1000	23,164,855	24,343,857	2,189,362	2,117,940	25,354,217	26,461,797
Classified Salaries	2000	13,541,046	15,092,711	3,037,524	2,880,406	16,578,570	17,973,117
Employee Benefits	3000	17,775,538	17,599,820	2,205,537	1,967,366	19,981,075	19,567,186
Supplies and Materials	4000	728,322	922,865	288,111	3,252,885	1,016,433	4,175,750
Other Operating Expenses and Services	5000	6,595,519	6,748,569	1,757,729	2,850,682	8,353,248	9,599,251
Capital Outlay	6000	258,013	364,709	298,190	2,949,288	556,203	3,313,997
<b>Total Expenditures</b>		62,063,293	65,072,531	9,776,453	16,018,567	71,839,746	81,091,098
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		5,443,803	1,942,770	(987,954)	644,199	4,455,849	2,586,969
<b>Other Financing Sources</b>	8900	944,359	503,045	1,340,945	1,681,868	2,285,304	2,184,913
<b>Other Outgo</b>	7000	4,417,521	4,975,626	352,991	2,326,067	4,770,512	7,301,693
<b>Net Increase/(Decrease) in Fund Balance</b>		1,970,641	(2,529,811)	0	0	1,970,641	(2,529,811)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	7,170,757	9,141,398	0	0	7,170,757	9,141,398
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	7,170,757		0		7,170,757	
<b>Ending Fund Balance, June 30</b>		9,141,398	6,611,587	0	0	9,141,398	6,611,587

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	766					
State Revenues	8600	122,366	40,000				
Local Revenues	8800	32,488,264	31,467,110	110,043	51,000		
<b>Total Revenues</b>		32,611,396	31,507,110	110,043	51,000	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981			675,294	685,894	200,000	200,000
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	675,294	685,894	200,000	200,000
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,465,000	14,195,000	310,000	400,000		
Debt Interest and Other Service Charges	7120	11,839,264	17,312,110		286,952		199,729
Transfers Outgoing	7300 & 7400			854,699			
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	27,304,264	31,507,110	1,164,699	686,952	0	199,729
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(27,304,264)	(31,507,110)	(489,405)	(1,058)	200,000	271
<b>Net Increase/Decrease in Fund Balance</b>		5,307,132	0	(379,362)	49,942	200,000	271
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	1,939,635	27,697,384	9,082,482	1,560,273	13,307,770	200,000
Prior Years Adjustments	9020	20,450,617		(7,142,847)		(13,307,770)	
Adjusted Beginning Balance	9030	22,390,252		1,939,635		0	
<b>Ending Fund Balance, June 30</b>		27,697,384	27,697,384	1,560,273	1,610,215	200,000	200,271

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					10,381	10,000
State Revenues	8600					215,982	143,820
Local Revenues	8800					429,000	400,818
<b>Total Income</b>		0	0	0	0	655,363	554,638
<b>Expenditures</b>							
Academic Salaries	1000					498,667	449,139
Classified Salaries	2000					95,338	115,169
Employee Benefits	3000					328,011	298,582
Supplies and Materials	4000					23,954	23,000
Other Operating Expenses and Services	5000					6,003	6,200
Capital Outlay	6000						3,500
<b>Total Expenditures</b>		0	0	0	0	951,973	895,590
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(296,610)	(340,952)
<b>Other Financing Sources</b>	8900					296,610	340,952
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	8,124					
Local Revenues	8800	29,513	45,675			49,080	114,100
<b>Total Income</b>		37,637	45,675	0	0	49,080	114,100
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	163,509	178,949				
Employee Benefits	3000	84,813	83,575				
Supplies and Materials	4000	1,848	2,150				4,000
Other Operating Expenses and Services	5000	2,688	3,150				6,846
Capital Outlay	6000		1,450				
<b>Total Expenditures</b>		252,858	269,274	0	0	0	10,846
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(215,221)	(223,599)	0	0	49,080	103,254
<b>Other Financing Sources</b>	8900	209,235	223,599				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(5,986)	0	0	0	49,080	103,254
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5,986	0		0		49,080
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,986		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	49,080	152,334

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	(37,416)				18,193	
Local Revenues	8800	259,811	5,070,000	373		2,019,612	1,990,000
<b>Total Income</b>		222,395	5,070,000	373	0	2,037,805	1,990,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	9,615				345,694	1,119,548
Employee Benefits	3000	4,924				189,761	619,632
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	41,530	800,000	295,364			
Capital Outlay	6000	2,317,133	9,128,714	26,032		33,721,956	188,920,980
<b>Total Expenditures</b>		2,373,202	9,928,714	321,396	0	34,257,411	190,660,160
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,150,807)	(4,858,714)	(321,023)	0	(32,219,606)	(188,670,160)
<b>Other Financing Sources</b>	8900	4,980,000				167,500,000	
<b>Other Outgo</b>	7000	201,295				402,000	6,600,000
<b>Net Increase/(Decrease) in Fund Balance</b>		2,627,898	(4,858,714)	(321,023)	0	134,878,394	(195,270,160)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,197,117	5,825,015	321,023	0	65,669,477	200,547,871
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,197,117		321,023		65,669,477	
<b>Ending Fund Balance, June 30</b>		5,825,015	966,301	0	0	200,547,871	5,277,711

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	711,248	703,000	308,120	30,000		
Other Financing Sources	8900			600,000	1,750,000		
<b>Total Income</b>		711,248	703,000	908,120	1,780,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	643,308	665,500	10,538	11,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		643,308	665,500	10,538	11,000		
<b>Net Profit or Loss</b>		67,940	37,500	897,582	1,769,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		67,940	37,500	897,582	1,769,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	332,437	400,377	4,158,855	5,056,437		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	332,437		4,158,855			
<b>Ending Fund Balance, June 30</b>		400,377	437,877	5,056,437	6,825,437		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	115,063	115,300	10,529	12,025		
<b>Total Income</b>		115,063	115,300	10,529	12,025	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	27,900	25,900				
Other Operating Expenses and Services	5000	16,475	25,775	10,312	10,025		
Capital Outlay	6000		500				
<b>Total Expenditures</b>		44,375	52,175	10,312	10,025	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		70,688	63,125	217	2,000	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	40,699	63,125				
<b>Net Increase/(Decrease) in Fund Balance</b>		29,989	0	217	2,000	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	342,984	372,282	97,967	98,184		0
Prior Years Adjustments	9020	(691)					
Adjusted Beginning Balance	9030	342,293		97,967		0	
<b>Ending Fund Balance, June 30</b>		372,282	372,282	98,184	100,184	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	3,437,996	3,565,000				
State Revenues	8600	451,046	440,050				
Local Revenues	8800			326,139	628,000	92,465	143,000
<b>Total Income</b>		3,889,042	4,005,050	326,139	628,000	92,465	143,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		50			1,411	53,000
Other Operating Expenses and Services	5000					67	100,000
Capital Outlay	6000						
<b>Total Expenditures</b>		0	50	0	0	1,478	153,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,889,042	4,005,000	326,139	628,000	90,987	(10,000)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	3,889,042	4,005,000	222,729	303,949	14,874	50,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	103,410	324,051	76,113	(60,000)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	430,340	533,750	1,083,463	1,159,576
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		430,340		1,083,463	
<b>Ending Fund Balance, June 30</b>		0	0	533,750	857,801	1,159,576	1,099,576

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			216,016	20,000
<b>Total Income</b>		0	0	216,016	20,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			2,770	3,100
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	2,770	3,100
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	213,246	16,900
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000			382,222	453,045
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(168,976)	(436,145)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,266,230	3,097,254
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,266,230	
<b>Ending Fund Balance, June 30</b>		0	0	3,097,254	2,661,109

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	675,294
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	200,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	296,610
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	209,235
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,000,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	600,000
11	UNRESTRICTED SUBFUND	22	REVENUE BOND INTEREST AND REDEMPTION FUND	500,000
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	34,262
11	UNRESTRICTED SUBFUND	75	SCHOLARSHIP AND LOAN TRUST FUND	62,137
12	RESTRICTED SUBFUND	75	SCHOLARSHIP AND LOAN TRUST FUND	21,481
12	RESTRICTED SUBFUND	76	INVESTMENT TRUST FUND	15,000

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		621,824			60,817	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	58,320	58,320
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	58,320	58,320
Other Operating Expenses and Services	5000			621,824	621,824	2,497	624,321
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	0	621,824	621,824	60,817	682,641
<b>Ending Balance</b>					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			566,881		1,294,582	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,294,007	1,294,007
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,294,007	1,294,007
Other Operating Expenses and Services	5000			566,881	566,881	500	567,381
Capital Outlay	6000						
Library Books	6300				0	75	75
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	75	75
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	0	566,881	566,881	1,294,582	1,861,463
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 330

Name: MARIN

<b>EPA Revenue</b>	347,598
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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	347,598	0	0	347,598
<b>TOTAL</b>		347,598	0	0	347,598



Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 330

Name: MARIN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	2,211,544	2,312,038	4,523,582	N/A	N/A
2016-17	2,544,518	2,584,742	5,129,260	605,678	13.39%
2017-18	3,047,484	2,843,881	5,891,365	762,105	14.86%
2018-19	3,328,144	3,216,895	6,545,039	653,674	11.10%
2019-20	4,295,342	3,702,741	7,998,083	1,453,044	22.20%
2020-21	4,996,552	4,431,047	9,427,599	1,429,516	17.87%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
The district has actively addressed its net pension liability on multiple fronts. Beginning in July 2015, some employee groups to begin paying a portion of the employee share and continued to transition all employee groups. Effective in January 2019, all employee groups pay the entire employee share of pension costs. In addition, our Board of Trustees approved the establishment of a pension trust through the Community College League of California, Pension Rate Stabilization Trust Program (PARS). The district contributed \$4,200,000 to its PARS trust in Fiscal Year 2018, and it contributed \$600,000 to this trust in Fiscal Year 2019.