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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: **2019-2020**

Budget Year: **2020-2021**

**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 16 2020 10:14AM** **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 2019-2020)  
(Budget Report for Fiscal Year 2020-2021)

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 defined in this report are correct.

 District Chief Business Officer	<u>10/19/2020</u> Date
 District Superintendent	<u>10/19/2020</u> Date

Contact: *Greg Nelson, Asst. Superintendent / VP of Admin Svcs.*  
*(415) 884-3101*

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	9,842,233	9,842,233		9,842,233
Other	1300	8,291,487	8,291,487	408,629	8,700,116
<b>Total Instructional Salaries</b>		18,133,720	18,133,720	408,629	18,542,349
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		3,640,805	108,892	3,749,697
Other	1400		1,079,391		1,079,391
<b>Total Non-Instructional Salaries</b>		0	4,720,196	108,892	4,829,088
<b>Total Academic Salaries</b>		18,133,720	22,853,916	517,521	23,371,437
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		11,056,786	910,166	11,966,952
Other	2300		210,292	101,239	311,531
<b>Total Non-Instructional Salaries</b>		0	11,267,078	1,011,405	12,278,483
<b>Instructional Aides</b>					
Regular Status	2200	960,363	960,363		960,363
Other	2400	278,476	278,476	6,903	285,379
<b>Total Instructional Aides</b>		1,238,839	1,238,839	6,903	1,245,742
<b>Total Classified Salaries</b>		1,238,839	12,505,917	1,018,308	13,524,225
<b>Employee Benefits</b>	3000	8,178,823	15,850,088	597,375	16,447,463
<b>Supplies and Materials</b>	4000		473,722	210,451	684,173
<b>Other Operating Expenses</b>	5000		4,531,529	627,896	5,159,425
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		27,551,382	56,215,172	2,971,551	59,186,723

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	82,409	82,409		82,409
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		263,598		263,598
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		234,067	11,453	245,520
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		547,448		547,448

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		88,674		88,674
Equipment	6400				
Equipment - Additional	6410		190,103	6,723	196,826
Equipment - Replacement	6420				0
Total Equipment		0	190,103	6,723	196,826
Total Capital Outlay		0	278,777	6,723	285,500
Other Outgo	7000			10,323,574	10,323,574
<b>Total Exclusions</b>		82,409	1,406,299	10,341,750	11,748,049
<b>Total for ECS 84362, 50% Law</b>		27,468,973	54,808,873	(7,370,199)	47,438,674
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.12%	100.00%		
<b>50% of Current Expense of Education</b>			27,404,436		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		27,468,973	54,808,873	(7,370,199)	47,438,674
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		27,551,382	56,215,172	2,971,551	59,186,723
<b>Capital Expenditures</b>	6000	18,612	278,776	6,723	285,499
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		27,569,994	56,493,948	2,978,274	59,472,222

For Year Ended June 30, 2020

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	10,481,477	2,922,668	13,404,145
Cash With Fiscal Agents	9113		1,706,783	1,706,783
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,256,407	1,207,591	2,463,998
Due from Other Funds	9140	900,000		900,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	634,938	127,338	762,276
<b>TOTAL ASSETS</b>		13,272,822	5,964,380	19,237,202
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,699,753	254,414	3,954,167
Accrued Salaries and Wages Payable	9520	457,961		457,961
Compensated Absences Payable Current	9530	453,797		453,797
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,266,698	5,709,966	6,976,664
<b>TOTAL LIABILITIES</b>		5,878,209	5,964,380	11,842,589

For Year Ended June 30, 2020

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	7,394,613		7,394,613
<b>Total Fund Balance</b>		7,394,613	0	7,394,613
<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>		7,394,613	0	7,394,613
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		13,272,822	5,964,380	19,237,202

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	20,040,650	4,533,182	205,847
Cash With Fiscal Agents	9113		140,740	1
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		20,040,650	4,673,922	205,848
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			2,200
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	2,200



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	20,040,650	4,673,922	203,648
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		<b>20,040,650</b>	<b>4,673,922</b>	<b>203,648</b>
<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>		<b>20,040,650</b>	<b>4,673,922</b>	<b>203,648</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>20,040,650</b>	<b>4,673,922</b>	<b>205,848</b>

- 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, 2020

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			42,925	(32,842)	246,717	12,114
Cash With Fiscal Agents	9113			69,957	32,842		28,232
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			12,404			18,609
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	125,286	0	246,717	58,955
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			114,419			9,875
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			10,867			
<b>TOTAL LIABILITIES</b>		0	0	125,286	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, 2020

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	246,717	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	246,717	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	246,717	49,080
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	125,286	0	246,717	58,955

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	3,114,510		166,404,424
Cash With Fiscal Agents	9113	4,010,110		(63,277)
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	250,000		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	24,796		1,185,441
<b>TOTAL ASSETS</b>		7,399,416	0	167,526,588
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	72,794		5,802,146
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>		72,794	0	5,802,146

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	7,326,622		161,724,442
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		7,326,622	0	161,724,442
<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>		7,326,622	0	161,724,442
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,399,416	0	167,526,588

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

District ID: 330

Name: MARIN

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

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	1,424,539	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		5,868,292
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	185,565	
<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>		1,610,104	5,868,292

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	81,729	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	900,000	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		981,729	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	981,729	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	628,375	5,868,292
Unassigned	9790		
Total Reserved Fund Balance		628,375	5,868,292
<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>		628,375	5,868,292
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,610,104	5,868,292

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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				933,715	639,869	1,281,507		
Cash With Fiscal Agents	9113	395,608	106,967		(1,159,537)	(204)	(47,971)		
Revolving Cash Accounts	9114								
Investments (at cost)	9120	112,050							2,920,916
Accounts Receivable	9130	22,230	600		157,824	10,650			
Due from Other Funds	9140								
Student Loans Receivable	9150	4,043							
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>		533,931	107,567	0	(67,998)	650,315	1,233,536	0	2,920,916

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	125,542			(78,564)	10,697	117		
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				10,566				
Total Current Liabilities and Deferred Revenue		125,542	0	0	(67,998)	10,697	117	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	125,542	0	0	(67,998)	10,697	117	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	408,389	107,567			639,618	1,233,419		2,920,916
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>		408,389	107,567	0	0	639,618	1,233,419	0	2,920,916
<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>		0	0	0	0	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>		408,389	107,567	0	0	639,618	1,233,419	0	2,920,916
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		533,931	107,567	0	(67,998)	650,315	1,233,536	0	2,920,916

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		172,666	172,666
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		14,924	14,924
Student Financial Aid	8150		1,538	1,538
Veterans Education	8160	330		330
Vocational and Technical Education Act (VATEA)	8170		133,267	133,267
Other Federal Revenues	8190		159,229	159,229
<b>Total Federal Revenues</b>	8100	330	481,624	481,954
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	137,515		137,515
Other General Apportionment	8613	351,869		351,869
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		532,088	532,088
Disabled Students Programs and Services(DSPS)	8623		829,286	829,286
Temporary Assistance for Needy Families (TANF)	8624		15,546	15,546
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		171,087	171,087
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,120,616	3,120,616

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	248,136		248,136
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		896,242	896,242
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	253,847		253,847
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,337		3,337
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	547,448	173,043	720,491
State Mandated Costs	8685	108,499		108,499
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,347,919	209,876	2,557,795
<b>Total State Revenues</b>	8600	3,998,570	5,947,784	9,946,354



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	56,639,902		56,639,902
Tax Allocation, Supplemental Roll	8812	1,247,569		1,247,569
Tax Allocation, Unsecured Roll	8813	1,126,970		1,126,970
Prior Years Taxes	8816	85,908		85,908
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	75,449		75,449
Redevelopment Agency Funds - Residual	8819	380,384		380,384
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		687,311	687,311
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832	77,220		77,220
Sales and Commissions	8840			0
Rentals and Leases	8850	79,835	404,017	483,852
Interest and Investment Income	8860	260,074	13	260,087
Student Fees and Charges	8870			
Community Services Classes	8872	667,078		667,078
Dormitory	8873			0
Enrollment	8874	3,347,171		3,347,171
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5	-1406608		-1406608
Enrollment Contra Revenue for COVID Refunds	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		226,751	226,751
Instructional Materials Fees and Sales of Materials	8877	(1)		(1)
Insurance	8878			0
Student Records	8879	30		30
Nonresident Tuition	8880	942,900		942,900
Parking Services and Public Transportation	8881		353,857	353,857
Other Student Fees and Charges	8885	26,928		26,928
Other Local Revenues	8890	88,596	614,415	703,011
<b>Total Local Revenues</b>	8800	63,639,405	2,286,364	65,925,769
<b>Total Revenues</b>		67,638,305	8,715,772	76,354,077

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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#	410,709	2,308,331	2,719,040
<b>Total Other Financing Sources</b>	8900	410,709	2,308,331	2,719,040
<b>Total Revenues and Other Financing Sources</b>		68,049,014	11,024,103	79,073,117

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	92,532	5,218	30,661	4,149		132,560
Architecture and Environmental Design	0200	65,454		202			65,656
Environmental Sciences and Technologies	0300	100,858					100,858
Biological Sciences	0400	1,624,241	8,130	33,936	553		1,666,860
Business and Management	0500	1,038,606	41,338	32,416	26,360		1,138,720
Communications	0600	1,023,702	2,588	4,070	20,334		1,050,694
Computer and Information Science	0700	667,623	82,696	15,663			765,982
Education	0800	953,592	335,843	57,635	598		1,347,668
Engineering and Related Industrial Technology	0900	1,144,001	48,804	71,943	74,473		1,339,221
Fine and Applied Arts	1000	2,720,238	496,844	58,386	36,054		3,311,522
Foreign language	1100	932,803		291			933,094
Health	1200	2,341,353	19,707	91,674	16,071		2,468,805
Consumer Education And Home Economics	1300	485,084	3,158	27,123			515,365
Law	1400	6,164					6,164
Humanities(Letters)	1500	4,771,744	2,993	341			4,775,078
Library Science	1600						0
Mathematics	1700	2,473,944		277			2,474,221
Military Studies	1800						0
Physical Sciences	1900	1,719,850	3,653	10,204			1,733,707
Psychology	2000	747,619	40,545	488			788,652
Public Affairs and Services	2100	126,007					126,007
Social Sciences	2200	1,437,727	41,403	2,890	1,526		1,483,546
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,487,064	255,914	10,495			3,753,473
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	60,907	21,502				82,409
<b>Sub-Total Instructional Activites</b>		28,021,113	1,410,336	448,695	180,118		30,060,262
<b>Total Expenditures for GF Activities*</b>		28,518,343	32,461,042	8,215,352	629,226	10,995,939	80,819,902

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		4,549,741	93,856	9,666		4,653,263
Course and Curriculum Development	6020		728,425	109,900	6,932		845,257
Academic / Faculty Senate	6030		499,084	4,832			503,916
Other Instructional Administration & Governance	6090		4,435				4,435
<b>Total Instructional Admin. &amp; Governance</b>		0	5,781,685	208,588	16,598	0	6,006,871
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,097,665	72,670	88,801		1,259,136
Media	6130						0
Museums and Galleries	6140		32,395				32,395
Academic Information Systems and Technology	6150			5,169	52,807		57,976
Other Instructional Support Services	6190			396			396
<b>Total Instructional Support Services</b>		0	1,130,060	78,235	141,608	0	1,349,903
Admissions and Records	6200		1,883,360	24,347	49		1,907,756
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,146,210	27,647			2,173,857
Matriculation and Student Assessment	6320		416,101	32,547			448,648
Transfer Programs	6330		130,567	4,834			135,401
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		146,146				146,146
<b>Total Student Counseling and Guidance</b>		0	2,839,024	65,028	0	0	2,904,052

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		222,713	4,986			227,699
Disabled Student Programs and Services (DSPS)	6420		589,569	142,923			732,492
Extended Opportunity Programs and Services (EOPS)	6430		685,443	9,599			695,042
Health Services	6440		225,402	59,577			284,979
Student Personnel Administration	6450		1,071,346	53,394	282		1,125,022
Financial Aid Administration	6460		776,162	63,378	1,029		840,569
Job Placement Services	6470		52,549	(850)			51,699
Veterans Services	6480						0
Miscellaneous Student Services	6490		507,158	161,796			668,954
<b>Total Other Student Services</b>		0	4,130,342	494,803	1,311	0	4,626,456
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,180,109	500,679	142,242		1,823,030
Custodial Services	6530		1,387,558	381,216			1,768,774
Grounds Maintenance and Repairs	6550		476,900	224,285			701,185
Utilities	6570			1,322,212			1,322,212
Other Operations and Maintenance of Plant	6590			222			222
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,044,567	2,428,614	142,242	0	5,615,423
<b>Planning, Policymaking and Coordinations</b>	6600		2,060,231	582,701	2,579		2,645,511

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		478,159	301,064	229		779,452
Fiscal Operations	6720		1,375,514	109,807	403		1,485,724
Human Resources Management	6730		1,327,280	131,973			1,459,253
Noninstruct Staff Retirees' Benefits & Retirement *	6740		263,598				263,598
Staff Development	6750		(4,918)	11,497			6,579
Staff Diversity	6760			35,172			35,172
Logistical Services	6770		2,057,656	740,582	16,342		2,814,580
Management Information Systems	6780		2,253,141	753,548	2,158		3,008,847
Other General Institutional Support Services	6790		617,384	596,364	130		1,213,878
<b>Total General Institutional Support Services</b>	6700	0	8,367,814	2,680,007	19,262	0	11,067,083
Community Services & Economic Development	6800						
Community Recreation	6810			93,586	4,132		97,718
Community Service Classes	6820	496,945	1,515,511	551,549			2,564,005
Community Use of Facilities	6830		145,380	76,045	162		221,587
Economic Development	6840						0
Other Community Services & Economic Development	6890			102,458			102,458
<b>Total Community Services</b>	6800	496,945	1,660,891	823,638	4,294	0	2,985,768

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		10,118	90,095			100,213
Farm Operations	6930		5,510	4,056			9,566
Food Services	6940						0
Parking	6950			13,684			13,684
Student and Co-Curricular Activities	6960	285	89,827	251,043	71,165		412,320
Student Housing	6970						0
Other Ancillary Services	6990			317			317
<b>Total Ancillary Services</b>	6900	285	105,455	359,195	71,165	0	536,100
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: 2019-2020

Budget Year: 2020-2021

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		47,277	21,501	50,000		118,778
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					127,574	127,574
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	127,574	127,574
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					10,377,762	10,377,762
Student Aid	7320					490,603	490,603
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	10,868,365	10,868,365
<b>Sub-Total Non-Instructional Activities</b>		497,230	31,050,706	7,766,657	449,108	10,995,939	50,759,640
<b>Total Expenditures General Fund: activities *</b>		28,518,343	32,461,042	8,215,352	629,226	10,995,939	80,819,902

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$60,043,298
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	3,347.00		
	2. 2019-2020 Second Period Actual FTES	3,021.91		
	3. 2019-2020 Population change factor (C2/C1)	0.9029		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$56,235,242
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)			\$56,235,242
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$56,235,242
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			454,401
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			250,940
C.	Local Property taxes			61,926,428
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			200,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$62,831,769

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	330		481,624	1,127,043	481,954	1,127,043
State Revenues	8600	3,998,570	3,897,269	5,947,784	9,661,028	9,946,354	13,558,297
Local Revenues	8800	63,639,405	65,967,252	2,286,364	6,174,098	65,925,769	72,141,350
<b>Total Revenues</b>		67,638,305	69,864,521	8,715,772	16,962,169	76,354,077	86,826,690
<b>EXPENDITURES:</b>							
Academic Salaries	1000	23,371,438	23,944,971	2,163,183	2,313,563	25,534,621	26,258,534
Classified Salaries	2000	13,524,226	14,536,563	3,190,796	2,849,696	16,715,022	17,386,259
Employee Benefits	3000	16,447,462	18,137,287	2,282,280	2,104,179	18,729,742	20,241,466
Supplies and Materials	4000	684,174	1,171,215	496,073	3,656,442	1,180,247	4,827,657
Other Operating Expenses and Services	5000	5,159,425	7,164,737	1,875,680	3,516,645	7,035,105	10,681,382
Capital Outlay	6000	285,499	258,596	343,727	2,797,605	629,226	3,056,201
<b>Total Expenditures</b>		59,472,224	65,213,369	10,351,739	17,238,130	69,823,963	82,451,499
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		8,166,081	4,651,152	(1,635,967)	(275,961)	6,530,114	4,375,191
<b>Other Financing Sources</b>	8900	410,709	424,810	2,308,331	2,438,996	2,719,040	2,863,806
<b>Other Outgo</b>	7000	10,323,575	5,200,004	672,364	2,163,035	10,995,939	7,363,039
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,746,785)	(124,042)	0	0	(1,746,785)	(124,042)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	9,141,398	7,394,613	0	0	9,141,398	7,394,613
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	9,141,398		0		9,141,398	
<b>Ending Fund Balance, June 30</b>		7,394,613	7,270,571	0	0	7,394,613	7,270,571

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	616					
State Revenues	8600	97,317					
Local Revenues	8800	23,740,898	28,850,000	114,400	70,000	3,076	2,000
<b>Total Revenues</b>		23,838,831	28,850,000	114,400	70,000	3,076	2,000
Other Financing Sources	8900						
Interfund Transfers In	8981			3,685,894	690,738	200,000	152,000
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	3,685,894	690,738	200,000	152,000
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	14,195,000	8,130,000	400,000	420,000		
Debt Interest and Other Service Charges	7120	17,300,565	17,072,734	286,645	270,795	199,428	152,294
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	31,495,565	25,202,734	686,645	690,795	199,428	152,294
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(31,495,565)	(25,202,734)	2,999,249	(57)	572	(294)
<b>Net Increase/Decrease in Fund Balance</b>		(7,656,734)	3,647,266	3,113,649	69,943	3,648	1,706
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	27,697,384	20,040,650	1,560,273	4,673,922	200,000	203,648
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,697,384		1,560,273		200,000	
<b>Ending Fund Balance, June 30</b>		20,040,650	23,687,916	4,673,922	4,743,865	203,648	205,354

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					5,050	5,600
State Revenues	8600					138,346	126,034
Local Revenues	8800					237,762	252,340
<b>Total Income</b>		0	0	0	0	381,158	383,974
<b>Expenditures</b>							
Academic Salaries	1000					444,665	357,154
Classified Salaries	2000					75,295	103,177
Employee Benefits	3000					291,068	259,140
Supplies and Materials	4000					17,721	19,000
Other Operating Expenses and Services	5000					14,019	5,700
Capital Outlay	6000					4,613	
<b>Total Expenditures</b>		0	0	0	0	847,381	744,171
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(466,223)	(360,197)
<b>Other Financing Sources</b>	8900					466,223	360,197
<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: 2019-2020

Budget Year: 2020-2021

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						
Local Revenues	8800	65,642	74,332	(25)		129,570	100,000
<b>Total Income</b>		65,642	74,332	(25)	0	129,570	100,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	181,838	130,013				
Employee Benefits	3000	85,109	48,070				
Supplies and Materials	4000	3,098	1,250				4,000
Other Operating Expenses and Services	5000	3,197	4,700	113,258	126,767	247,826	6,000
Capital Outlay	6000	1,483	800				
<b>Total Expenditures</b>		274,725	184,833	113,258	126,767	247,826	10,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(209,083)	(110,501)	(113,283)	(126,767)	(118,256)	90,000
<b>Other Financing Sources</b>	8900	209,083	110,501	360,000	120,000	118,256	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	246,717	(6,767)	0	90,000
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0		246,717	49,080	49,080
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		49,080	
<b>Ending Fund Balance, June 30</b>		0	0	246,717	239,950	49,080	139,080

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		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	(34,262)	66,652				
Local Revenues	8800	5,085,573	8,605,000			3,885,657	2,150,000
<b>Total Income</b>		5,051,311	8,671,652	0	0	3,885,657	2,150,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	373,712				682,037	663,954
Employee Benefits	3000	189,017				354,313	559,238
Supplies and Materials	4000	85,679					
Other Operating Expenses and Services	5000	574,170	800,000			460	
Capital Outlay	6000	4,843,762	11,776,583			41,672,276	140,044,444
<b>Total Expenditures</b>		6,066,340	12,576,583	0	0	42,709,086	141,267,636
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,015,029)	(3,904,931)	0	0	(38,823,429)	(139,117,636)
<b>Other Financing Sources</b>	8900	2,516,636					
<b>Other Outgo</b>	7000						11,218,629
<b>Net Increase/(Decrease) in Fund Balance</b>		1,501,607	(3,904,931)	0	0	(38,823,429)	(150,336,265)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5,825,015	7,326,622	0	0	200,547,871	161,724,442
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	5,825,015		0		200,547,871	
<b>Ending Fund Balance, June 30</b>		7,326,622	3,421,691	0	0	161,724,442	11,388,177

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	704,040	580,000	324,763	100,000		
Other Financing Sources	8900			500,000	1,200,000		
<b>Total Income</b>		704,040	580,000	824,763	1,300,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	476,042	590,500	12,908	12,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		476,042	590,500	12,908	12,000		
<b>Net Profit or Loss</b>		227,998	(10,500)	811,855	1,288,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		227,998	(10,500)	811,855	1,288,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	400,377	628,375	5,056,437	5,868,292		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	400,377		5,056,437			
<b>Ending Fund Balance, June 30</b>		628,375	617,875	5,868,292	7,156,292		

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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	101,546	117,800	12,289			
<b>Total Income</b>		101,546	117,800	12,289	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	11,712	23,750				
Other Operating Expenses and Services	5000	13,351	28,325	2,906	12,025		
Capital Outlay	6000		1,100				
<b>Total Expenditures</b>		25,063	53,175	2,906	12,025	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		76,483	64,625	9,383	(12,025)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	40,376	64,625				
<b>Net Increase/(Decrease) in Fund Balance</b>		36,107	0	9,383	(12,025)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	372,282	408,389	98,184	107,567		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	372,282		98,184		0	
<b>Ending Fund Balance, June 30</b>		408,389	408,389	107,567	95,542	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	3,919,956	3,565,000				
State Revenues	8600	640,041	490,000				
Local Revenues	8800	15,766		263,636	530,000	104,185	153,000
<b>Total Income</b>		4,575,763	4,055,000	263,636	530,000	104,185	153,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					5,591	53,000
Other Operating Expenses and Services	5000						
Capital Outlay	6000						150,000
<b>Total Expenditures</b>		0	0	0	0	5,591	203,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		4,575,763	4,055,000	263,636	530,000	98,594	(50,000)
<b>Other Financing Sources</b>	8900	38,089					
<b>Other Outgo</b>	7000	4,613,852	4,055,000	157,768	284,239	24,751	50,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	105,868	245,761	73,843	(100,000)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	533,750	639,618	1,159,576	1,233,419
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		533,750		1,159,576	
<b>Ending Fund Balance, June 30</b>		0	0	639,618	885,379	1,233,419	1,133,419

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			194,461	20,000
<b>Total Income</b>		0	0	194,461	20,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			2,685	2,800
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	2,685	2,800
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	191,776	17,200
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000			368,114	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(176,338)	17,200
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,097,254	2,920,916
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,097,254	
<b>Ending Fund Balance, June 30</b>		0	0	2,920,916	2,938,116

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	3,685,894
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	200,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	466,223
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	209,083
35	REVENUE BOND PROJECT FUND	11	UNRESTRICTED SUBFUND	360,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	118,256
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,482,374
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	500,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	38,090
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	34,262
11	UNRESTRICTED SUBFUND	75	SCHOLARSHIP AND LOAN TRUST FUND	42,594
12	RESTRICTED SUBFUND	76	INVESTMENT TRUST FUND	24,751

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		547,448			173,043	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	172,323	172,323
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	172,323	172,323
Other Operating Expenses and Services	5000			547,448	547,448	720	548,168
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	547,448	547,448	173,043	720,491
<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			512,350		1,442,217	
		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	1,442,217	1,442,217
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,442,217	1,442,217
Other Operating Expenses and Services	5000			512,350	512,350		512,350
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	512,350	512,350	1,442,217	1,954,567
<b>Ending Balance</b>					0	0	



Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 330

Name: MARIN

<b>EPA Revenue</b>	248,136
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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	248,136	0	0	248,136
<b>TOTAL</b>		248,136	0	0	248,136

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	3,447,042	3,492,278	6,939,320	394,281	6.02%
2020-21	4,415,996	4,113,301	8,529,297	1,589,977	22.91%

<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. Effective in January 2019, all employee groups pay the entire employee share of their pension costs. In FY 2017-2018, the district established a pension trust through the Community College League of California, Pension Rate Stabilization Trust (PARS) program. As of June 30, 2020, the district has contributed \$5,300,000 to its PARS Trust.