

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

**Quarterly Financial Status Report, CCFS-311Q  
CERTIFY QUARTERLY DATA**

**CHANGE THE PERIOD** ▼

**Fiscal Year: 2011-2012**

**Quarter Ended: (Q1) Sep 30, 2011**

**District: (330) MARIN**

Your Quarterly Data is Certified for this quarter.

**Chief Business Officer**

**CBO Name:** Albert J. Harrison II  
**CBO Phone:** 415-884-3100

**CBO Signature:**   
**Date Signed:** 10-31-11

**Chief Executive Officer Name:** David Wain Coon

**CEO Signature:**   
**Date Signed:** 11-3-11

**Electronic Cert Date:** 10/31/2011

**District Contact Person**

**Name:** Peggy Isozaki  
**Title:** Director, Fiscal Services

**Telephone:** 415-884-3160

**Fax:** 415-883-3261

**E-Mail:** peggy.isoizaki@marin.edu

California Community Colleges, Chancellor's Office  
1102 Q Street Sacramento, California 95814-6511

Send questions to:  
Christine Atalig (916)327-5772 [atalig@cccco.edu](mailto:atalig@cccco.edu) or Tracy Britten (916)323-6899 [tbritten@cccco.edu](mailto:tbritten@cccco.edu)

© 2007 State of California. All Rights Reserved.

**CALIFORNIA COMMUNITY COLLEGES  
CHANCELLOR'S OFFICE**

Quarterly Financial Status Report, CCFS-311Q  
VIEW QUARTERLY DATA

CHANGE THE PERIOD 

Fiscal Year: 2011-2012

Quarter Ended: (Q1) Sep 30, 2011

District: (330) MARIN

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2008-09	Actual 2009-10	Actual 2010-11	Projected 2011-2012
<b>I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	45,788,647	45,402,489	45,310,644	46,295,524
A.2	Other Financing Sources (Object 8900)	0	0	235	77,210
A.3	Total Unrestricted Revenue (A.1 + A.2)	45,788,647	45,402,489	45,310,879	46,372,734
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	44,178,109	43,876,510	43,701,404	46,530,480
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	1,313,096	1,280,672	560,652	392,896
B.3	Total Unrestricted Expenditures (B.1 + B.2)	45,491,205	45,157,182	44,262,056	46,923,376
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	297,442	245,307	1,048,823	-550,642
D.	Fund Balance, Beginning	4,618,497	4,915,939	5,161,246	6,210,069
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	4,618,497	4,915,939	5,161,246	6,210,069
E.	Fund Balance, Ending (C. + D.2)	4,915,939	5,161,246	6,210,069	5,659,427
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	10.8%	11.4%	14%	12.1%

II. Annualized Attendance FTES:

G.1	Annualized FTES (excluding apprentice and non-resident)	4,737	5,415	5,390	5,380
-----	---	-------	-------	-------	-------

III. Total General Fund Cash Balance (Unrestricted and Restricted)

		As of the specified quarter ended for each fiscal year			
		2008-09	2009-10	2010-11	2011-2012
H.1	Cash, excluding borrowed funds		454,023	893,275	1,021,775
H.2	Cash, borrowed funds only		8,500,000	9,200,000	0
H.3	Total Cash (H.1+ H.2)	9,835,001	8,954,023	10,093,275	1,021,775

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	46,295,524	46,295,524	2,127,151	4.6%
I.2	Other Financing Sources (Object 8900)	77,210	77,210	0	
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	<b>46,372,734</b>	<b>46,372,734</b>	<b>2,127,151</b>	<b>4.6%</b>
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	46,530,480	46,530,480	10,316,763	22.2%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	392,896	392,896	79,345	20.2%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	<b>46,923,376</b>	<b>46,923,376</b>	<b>10,396,108</b>	<b>22.2%</b>
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-550,642	-550,642	-8,268,957	
L	Adjusted Fund Balance, Beginning	6,210,069	6,210,069	6,210,069	
L.1	Fund Balance, Ending (C. + L.2)	5,659,427	5,659,427	-2,058,888	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	12.1%	12.1%		

V. Has the district settled any employee contracts during this quarter?

YES

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled (Specify) YYYY-YY	Management		Academic				Classified	
	Total Cost Increase	% *	Permanent		Temporary		Total Cost Increase	% *
			Total Cost Increase	% *	Total Cost Increase	% *		
<b>a. SALARIES:</b>								
Year 1: 2010/11							24,600	1%
Year 2: 2011/12							62,900	0.5%
Year 3: 2012/13							62,900	
<b>b. BENEFITS:</b>								
Year 1: 2010/11								
Year 2: 2011/12							56,805	11%
Year 3: 2012/13							65,011	15%

\* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

The collective bargaining agreement with the Service Employees International Union (SEIU) Local 1021 for the period of 7/1/2010 through 6/30/2013 was ratified by the SEIU membership in July 2011 and approved by the Board of Trustees on August 23, 2011. The District provided a 1% on-schedule salary increase for FY 2010/2011 effective April 1, 2011 with no retroactivity, and a one-time 0.5% off-schedule payment on 6/30/11 base salary. The District also provided a 0.5% on-schedule salary increase for FY 2011-12, and 10% increase to the Police Sergeant classification. In addition to these salary increases, the District will increase the District-paid monthly medical contribution for SEIU members eligible for medical coverage, effective within 60 days of contract ratification with no retroactivity. The District's monthly contribution for medical insurance will increase from \$1,258 to \$1,532 (the Kaiser Family plan rate for the \$20 co-pay) for eligible SEIU employees, and will increase again to the new Kaiser Family plan rate for the \$20 co-pay effective January 1, 2012. For FY 2011-12, these costs are included in the adopted budget as we anticipated this contract settlement and related expenditures. For FY 2012-13, the increased salaries and medical costs will be partially funded through reduced medical carrier rates to the District as we move from a subscriber's \$5 office visit copayment to a \$20 office visit copayment for the SEIU group. The District also provided an increase in uniform allowance from \$600 to \$900 per year per officer effective for FY 2011-12, at an annual cost of \$2,100.

VI. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

NO

If yes, list events and their financial ramifications. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed?

This year?  
Next year?

NO  
NO

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)