California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2024-2025)
(Budget Report for Fiscal Year 2025-2026)

District: MARIN **District Code:** 330

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Eresa Puch

Electronic Certification Date: Friday, September 19, 2025

Contact: Eresa Puch Vice President of Finance & Operations

(415) 884-3100 Ext: epuch@marin.edu

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

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

Academic Salaries	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	13,240,276	13,240,276		13,240,276
Other	1300	11,429,959	11,429,959	294,639	11,724,598
Total Instructional Salaries		24,670,235	24,670,235	294,639	24,964,874
Non-Instructional Salaries					
Contract or Regular	1200		4,358,410	44,522	4,402,932
Other	1400		1,744,795	5,301	1,750,096
Total Non-Instructional Salaries		0	6,103,205	49,823	6,153,028
Total Academic Salaries		24,670,235	30,773,440	344,462	31,117,902
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		13,596,450	1,427,449	15,023,899
Other	2300		454,623	75,828	530,451
Total Non-Instructional Salaries		0	14,051,073	1,503,277	15,554,350
Instructional Aides					
Regular Status	2200	1,049,014	1,049,014		1,049,014
Other	2400	305,841	305,841	4,500	310,341
Total Instructional Aides		1,354,855	1,354,855	4,500	1,359,355
Total Classified Salaries		1,354,855	15,405,928	1,507,777	16,913,705
Employee Benefits	3000	10,135,231	20,889,236	899,757	21,788,993
Supplies and Materials	4000		640,563	283,866	924,429
Other Operating Expenses	5000		5,612,396	1,042,054	6,654,450
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		36,160,321	73,321,563	4,077,916	77,399,479

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	**Total**
Activities to Exclude	**TOP Code**				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	5,592	5,592		5,592
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		137,001		137,001
Objects to Exclude	**Object Code**				
Rents and Leases	5060		203,569	7,796	211,365
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		773,065		773,065

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		5,592	1,119,227	7,796	1,127,023
Total for ECS 84362, 50% Law		36,154,729	72,202,336	4,070,120	76,272,456
Percent of CEE (Instructional Salary Cost / Total CEE)		50.07%	100.00%		
50% of Current Expense of Education			36,101,168		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		36,154,729	72,202,336	4,070,120	76,272,456
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		36,160,321	73,321,563	4,077,916	77,399,479
Capital Expenditures	6000	7,163	975,510	57,857	1,033,367
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		36,167,484	74,297,073	4,135,773	78,432,846

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	43,893,919	6,254,645	50,148,564
Cash With Fiscal Agents	9113		5,669,547	5,669,547
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,755,219	1,914,098	3,669,317
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	238,234	29,304	267,538
TOTAL ASSETS		45,887,372	13,867,594	59,754,966
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,658,998	935,790	5,594,788
Accrued Salaries and Wages Payable	9520	147,081		147,081
Compensated Absences Payable Current	9530	264,201		264,201
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,500,993	12,931,804	14,432,797
TOTAL LIABILITIES		6,571,273	13,867,594	20,438,867

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	39,316,099		39,316,099
Total Fund Balance		39,316,099	0	39,316,099
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		39,316,099	0	39,316,099
TOTAL LIABILITIES AND FUND EQUITY		45,887,372	13,867,594	59,754,966

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, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	25,664,641	5,653,512	244,837
Cash With Fiscal Agents	9113		148,697	2,657
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		25,664,641	5,802,209	247,494
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	25,664,641	5,802,209	247,494
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		25,664,641	5,802,209	247,494
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		25,664,641	5,802,209	247,494
TOTAL LIABILITIES AND FUND EQUITY		25,664,641	5,802,209	247,494

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			(93,889)	(28,160)	595,809	275,855
Cash With Fiscal Agents	9113			23,886	28,196		
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			73,913			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220					28,600	
TOTAL ASSETS		0	0	3,910	36	624,409	275,855
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,910	36		9,875
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	3,910	36	0	9,875

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds:**

31 Bookstore Fund **34 Farm Operation Fund**

32 Cafeteria Fund **35 Revenue Bond Project Fund**

COMBINED BALANCE SHEET **33 Child Development Fund** **39 Other Special Revenue Fund**

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	624,409	265,980
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	624,409	265,980
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	624,409	265,980
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,910	36	624,409	275,855

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **40 Capital Projects Funds:**

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET **42 Revenue Bond Construction Fund**

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	20,498,374		50,973,913
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			
TOTAL ASSETS		20,498,374	0	50,973,913
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	142,519		4,065,472
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		142,519	0	4,065,472

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	20,355,855		46,908,441
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		20,355,855	0	46,908,441
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		20,355,855	0	46,908,441
TOTAL LIABILITIES AND FUND EQUITY		20,498,374	0	50,973,913

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

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

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

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

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **50 Enterprise Funds:**

51 Bookstore Fund **53 Farm Operations Fund**

COMBINED BALANCE SHEET **52 Cafeteria Fund** **59 Other Enterprise Fund**

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

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

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,065,419	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		12,600,071
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	64,254	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		1,129,673	12,600,071

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**

Annual Financial and Budget Report **60 Internal Service Funds:**

61 Self-Insurance Fund

COMBINED BALANCE SHEET **69 Other Internal Service Fund**

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	93,571	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		93,571	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	93,571	0

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	1,036,102	12,600,071
Unassigned	9790		
Total Reserved Fund Balance		1,036,102	12,600,071
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,036,102	12,600,071
TOTAL LIABILITIES AND FUND EQUITY		1,129,673	12,600,071

COMBINED BALANCE SHEET

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112				4,657,040				
Cash With Fiscal Agents	9113	521,758	172,715		(4,299,222)				16,127,618
Revolving Cash Accounts	9114								
Investments (at cost)	9120	112,570							2,896,919
Accounts Receivable	9130	96,894	21,246		367,953				44,227
Due from Other Funds	9140								
Student Loans Receivable	9150	13,659							
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		744,881	193,961	0	725,771	0	0	0	19,068,764

COMBINED BALANCE SHEET

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	134,310	10,623		(22,984)				248,198
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				748,755				
Total Current Liabilities and Deferred Revenue		134,310	10,623	0	725,771	0	0	0	248,198
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	134,310	10,623	0	725,771	0	0	0	248,198

COMBINED BALANCE SHEET

For Year Ended June 30, 2025 District ID: 330 Name: MARIN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	610,571	183,338						18,820,566
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		610,571	183,338	0	0	0	0	0	18,820,566
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		610,571	183,338	0	0	0	0	0	18,820,566
TOTAL LIABILITIES AND FUND EQUITY		744,881	193,961	0	725,771	0	0	0	19,068,764

For Actual Year: 2024-2025 District ID: 330 Name: MARIN

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		288,981	288,981
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		18,490	18,490
Student Financial Aid	8150		4,335	4,335
Veterans Education	8160	288		288
Vocational and Technical Education Act (VATEA)	8170		127,002	127,002
Other Federal Revenues	8190	7,097,807	14,955	7,112,762
Total Federal Revnues	8100	7,098,095	453,763	7,551,858
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	263,933		263,933
Other General Apportionment	8613	2,575,712		2,575,712
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		919,132	919,132
Disabled Students Programs and Services(DSPS)	8623		959,818	959,818
Temporary Assistance for Needy Families (TANF)	8624		20,031	20,031
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		242,768	242,768
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		7,077,060	7,077,060

For Actual Year: 2024-2025 District ID: 330 Name: MARIN

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	409,356		409,356
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652		1,381,387	1,381,387
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	246,084		246,084
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	918		918
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	773,065	504,905	1,277,970
State Mandated Costs	8685	120,017		120,017
Other State Non-Tax Revnues	8686	2,003,005		2,003,005
Other State Revenues	8690		172,920	172,920
Total State Revenues	8600	6,392,090	11,278,021	17,670,111

For Actual Year: 2024-2025 District ID: 330 Name: MARIN

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	74,087,853		74,087,853
Tax Allocation, Supplemental Roll	8812	1,217,975		1,217,975
Tax Allocation, Unsecured Roll	8813	1,331,983		1,331,983
Prior Years Taxes	8816	138,581		138,581
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	120,254		120,254
Redevelopment Agency Funds - Residual	8819	339,034		339,034
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	57,949	337,961	395,910
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	97,928	1,849,280	1,947,208
Interest and Investment Income	8860	1,452,092	(27,948)	1,424,144
Student Fees and Charges	8870			
Community Services Classes	8872	964,536		964,536
Dormitory	8873			0
Enrollment	8874	2,066,085		2,066,085
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		309,567	309,567
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	170		170
Nonresident Tuition	8880	1,149,796		1,149,796
Parking Services and Public Transportation	8881		351,070	351,070
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	24,820	102,428	127,248
Other Local Revenues	8890	61,934	354,221	416,155
Total Local Revenues	8800	83,110,990	3,276,579	86,387,569
Total Revenues		96,601,175	15,008,363	111,609,538

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025 District ID: 330 Name: MARIN

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	273,976	1,598,226	1,872,202
Total Other Financing Sources	8900	273,976	1,598,226	1,872,202
Total Revenues and Other Financing Sources		96,875,151	16,606,589	113,481,740

CALIFORNIA COMMUNITY COLLEGES **Expend by Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits: Instructional	Salaries and Benefits: Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Agriculture and Natual Resources	0100						0
Architecture and Related Technologies	0200	76,185					76,185
Environmental Sciences and Technologies	0300	82,923					82,923
Biological Sciences	0400	1,977,627		61,467	7,175		2,046,269
Business and Management	0500	1,539,119		4,705			1,543,824
Media and Communications	0600	780,156		50	46,486		826,692
Information Technology	0700	585,222		14,464			599,686
Education	0800	1,167,796	512,214	41,198	79,075		1,800,283
Engineering and Industrial Technologies	0900	1,565,558		84,240	648		1,650,446
Fine and Applied Arts	1000	3,819,489	698,663	160,006	108,406		4,786,564
Foreign language	1100	983,843		2,032			985,875
Health	1200	4,058,410	310,679	122,087	240,684		4,731,860
Family and Consumer Sciences	1300	604,898	351	7,044			612,293
Law	1400	8,614					8,614
Humanities(Letters)	1500	6,129,471	325	95			6,129,891
Library Science	1600						0
Mathematics	1700	2,584,636		1,163			2,585,799
Military Studies	1800						0
Physical Sciences	1900	2,434,143		14,787	9,506		2,458,436
Psychology	2000	934,316					934,316
Public and Protective Services	2100	131,500					131,500
Social Sciences	2200	2,133,572		871			2,134,443
Commercial Services	3000						0
Interdisciplinary Studies	4900	5,084,338	269,083	10,884			5,364,305
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		5,592				5,592
Sub-Total Instructional Activites		36,681,816	1,796,907	525,093	491,980		39,495,796
Total Expenditures for GF Activities*		37,241,307	43,055,737	11,547,165	1,916,141	5,457,765	99,218,115

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

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits: Instructional	Salaries and Benefits: Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Instructional Administration and Governance	6000						
Academic Administration	6010	233,644	5,369,238	556,850	2,429		6,162,161
Course and Curriculum Development	6020		790,418	84,044			874,462
Academic / Faculty Senate	6030		441,593	6,925			448,518
Other Instructional Administration & Governance	6090		174,667	1,900			176,567
Total Instructional Admin. & Governance		233,644	6,775,916	649,719	2,429	0	7,661,708
Instructional Support Services	6100						
Learning Center	6110		7,969				7,969
Library	6120		1,421,442	80,690	233,187		1,735,319
Media	6130						0
Museums and Gallaries	6140		49,160				49,160
Academic Information Systems and Technology	6150			646	36,897		37,543
Other Instructional Support Services	6190		142,684	19,124			161,808
Total Instructional Support Services		0	1,621,255	100,460	270,084	0	1,991,799
Admissions and Records	6200		2,517,334	172,589			2,689,923
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,974,714	39,832			3,014,546
Matriculation and Student Assessment	6320		561,874	2,576			564,450
Transfer Programs	6330		129,015	14,622			143,637
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		88,924	198			89,122
Total Student Couseling and Guidance		0	3,754,527	57,228	0	0	3,811,755

CALIFORNIA COMMUNITY COLLEGES | **Expend by Non-Instructional Activity**

Annual Financial and Budget Report | **S10 General Fund - Combined**

SUPPLEMENTAL DATA | (Total Unrestricted and Restricted)

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits: Instructional	Salaries and Benefits: Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		132,556	70			132,626
Disabled Student Programs and Services (DSPS)	6420		966,539	53,827	379		1,020,745
Extended Opportunity Programs and Services (EOPS)	6430		1,681,756	68,238	11,885		1,761,879
Health Services	6440		653,723	149,273	982		803,978
Student Personnel Administration	6450		1,708,191	180,239			1,888,430
Financial Aid Administration	6460		875,873	77,124			952,997
Job Placement Services	6470		149,873	1,664			151,537
Veterans Services	6480						0
Miscellaneous Student Services	6490		925,194	532,033			1,457,227
Total Other Student Services		0	7,093,705	1,062,468	13,246	0	8,169,419
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,411,976	870,666	177,911		2,460,553
Custodial Services	6530		2,037,451	165,921			2,203,372
Grounds Maintenance and Repairs	6550		678,183	37,092	10,827		726,102
Utilities	6570			2,139,098			2,139,098
Other Operations and Maintenance of Plant	6590			306			306
Total Operation and Maintenance of Plant	6500	0	4,127,610	3,213,083	188,738	0	7,529,431
Planning, Policymaking and Coordinations	6600		2,255,706	757,042	18,914		3,031,662

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

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits: Instructional	Salaries and Benefits: Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
General Institutional Support Services	6700						
Community Relations	6710		668,855	164,931			833,786
Fiscal Operations	6720		1,650,133	205,537			1,855,670
Human Resourses Management	6730		1,799,927	128,299	10,747		1,938,973
Noninstruct Staff Retirees' Benefits & Retirement *	6740		137,001				137,001
Staff Development	6750		63,458	46,615			110,073
Staff Diversity	6760			45,630			45,630
Logistical Services	6770		2,135,624	1,131,341	103,384		3,370,349
Management Information Systems	6780		2,597,066	749,422	710,532		4,057,020
Other General Institutional Support Services	6790		516,712	981,495	41,449		1,539,656
Total General Institutional Support Services	6700	0	9,568,776	3,453,270	866,112	0	13,888,158
Community Services & Economic Development	6800						
Community Recreation	6810			195,718	11,820		207,538
Community Service Classes	6820	325,613	2,006,497	928,927	42,669		3,303,706
Community Use of Facilities	6830	234	1,267,689	126,300	3,235		1,397,458
Economic Development	6840						0
Other Community Services & Economic Development	6890		55,401				55,401
Total Community Services	6800	325,847	3,329,587	1,250,945	57,724	0	4,964,103

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits: Instructional	Salaries and Benefits: Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		15,292	426			15,718
Farm Operations	6930		11,662				11,662
Food Services	6940			3,500			3,500
Parking	6950						0
Student and Co-Curricular Activities	6960		187,460	301,342	6,914		495,716
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	214,414	305,268	6,914	0	526,596
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Expend by Non-Instructional Activity**

Annual Financial and Budget Report **S10 General Fund - Combined**

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits: Instructional	Salaries and Benefits: Non Instructional	Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,123,554	4,123,554
Student Aid	7320					1,334,211	1,334,211
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,457,765	5,457,765
Sub-Total Non-Instructional Activites		559,491	41,258,830	11,022,072	1,424,161	5,457,765	59,722,319
Total Expenditures General Fund: activities *		37,241,307	43,055,737	11,547,165	1,916,141	5,457,765	99,218,115

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

CALIFORNIA COMMUNITY COLLEGES **Budget Year: 2025-2026**

Gann Appropriations Limit **GANN Report**

DISTRICT NAME: MARIN

I.	2025-2026 Appropriations Limit:				
	A.	2024-2025 Appropriations Limit:			$79,975,222
	B.	2025-2026 Price Factor:	1.0644		
	C.	Population factor:			
		1. 2023-2024 Second Period Actual FTES	3,473.88		
		2. 2024-2025 Second Period Actual FTES	3,581.16		
		3. 2024-2025 Population change factor (C2/C1)	1.0309		
	D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			$87,756,008
	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)			$87,756,008
	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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			$87,756,008
II.	2025-2026 Appropriations Subject to Limit:				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			2,277,771
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			245,757
	C.	Local Property taxes			79,979,719
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
	F.	Interest on proceeds of taxes			1,100,000
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
	H.	2025-2026 Appropriations Subject to Limit			$83,603,247

Governmental Funds Group

10 **General Fund**

330 MARIN

For Actual Year: 2024-2025 Budget Year: 2025-2026

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	7,098,095	0	453,763	453,252	7,551,858	453,252
State Revenues	8600	6,392,090	5,264,768	11,278,021	21,774,683	17,670,111	27,039,451
Local Revenues	8800	83,110,990	85,664,191	3,276,579	6,486,359	86,387,569	92,150,550
Total Revenues		96,601,175	90,928,959	15,008,363	28,714,294	111,609,538	119,643,253
EXPENDITURES:							
Academic Salaries	1000	31,117,902	31,371,787	3,210,442	3,007,392	34,328,344	34,379,179
Classified Salaries	2000	16,913,705	17,715,721	4,070,187	4,519,075	20,983,892	22,234,796
Employee Benefits	3000	21,788,993	23,050,503	3,195,815	2,959,528	24,984,808	26,010,031
Supplies and Materials	4000	924,429	1,141,523	763,402	6,248,210	1,687,831	7,389,733
Other Operating Expenses and Services	5000	6,654,451	9,776,403	3,204,883	8,625,263	9,859,334	18,401,666
Capital Outlay	6000	1,033,367	1,495,684	882,774	1,414,033	1,916,141	2,909,717
Total Expenditures		78,432,847	84,551,621	15,327,503	26,773,501	93,760,350	111,325,122
Excess /(Deficiency) of Revenues over Expenditures		18,168,328	6,377,338	(319,140)	1,940,793	17,849,188	8,318,131
Other Financing Sources	8900	273,976	105,017	1,598,226	7,324,392	1,872,202	7,429,409
Other Outgo	7000	4,178,679	11,435,591	1,279,086	9,265,185	5,457,765	20,700,776
Net Increase/(Decrease) in Fund Balance		14,263,625	(4,953,236)	0	0	14,263,625	(4,953,236)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,052,474	39,316,099	0	0	25,052,474	39,316,099
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	25,052,474		0		25,052,474	
Ending Fund Balance, June 30		39,316,099	34,362,863	0	0	39,316,099	34,362,863

For Actual Year: 2024-2025 Budget Year: 2025-2026

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	81,667					
Local Revenues	8800	27,798,812	27,700,000	437,523	226,000	21,430	15,000
Total Revenues		27,880,479	27,700,000	437,523	226,000	21,430	15,000
Other Financing Sources	8900						
Interfund Transfers In	8981			1,172,355	668,463	303,944	300,194
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	1,172,355	668,463	303,944	300,194
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	16,775,000	17,515,000	509,784	526,412	175,000	180,000
Debt Interest and Other Service Charges	7120	10,540,342	10,140,629	542,426	544,127	128,944	120,194
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	27,315,342	27,655,629	1,052,210	1,070,539	303,944	300,194
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(27,315,342)	(27,655,629)	120,145	(402,076)	0	0
Net Increase/Decrease in Fund Balance		565,137	44,371	557,668	(176,076)	21,430	15,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,099,504	25,664,641	5,244,541	5,802,209	226,064	247,494
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	25,099,504		5,244,541		226,064	
Ending Fund Balance, June 30		25,664,641	25,709,012	5,802,209	5,626,133	247,494	262,494

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds -- Part 1**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **330** MARIN

For Actual Year: 2024-2025 Budget Year: 2025-2026

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					602,852	506,855
Local Revenues	8800					83,419	63,000
Total Income		0	0	0	0	686,271	569,855
Expenditures							
Academic Salaries	1000					84,147	135,530
Classified Salaries	2000					282,631	469,536
Employee Benefits	3000					180,611	345,922
Supplies and Materials	4000					11,606	15,515
Other Operating Expenses and Services	5000					4,581	7,606
Capital Outlay	6000					1,591	535
Total Expenditures		0	0	0	0	565,167	974,644
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	121,104	(404,789)
Other Financing Sources	8900						404,789
Other Outgo	7000					121,104	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Governmental Funds Group**

Annual Financial and Budget Report **30 Special Revenue Funds -- Part 2**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **330** MARIN

For Actual Year: 2024-2025 Budget Year: 2025-2026

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND Actual	FUND: 34 FARM OPERATION FUND Budget	FUND 35 REVENUE BOND PROJECT FUND Actual	FUND 35 REVENUE BOND PROJECT FUND Budget	FUND 39 OTHER SPECIAL REVENUE FUND Actual	FUND 39 OTHER SPECIAL REVENUE FUND Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	69,823	114,845	46,693	37,000	32,609	30,800
Total Income		69,823	114,845	46,693	37,000	32,609	30,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	170,150	219,559				
Employee Benefits	3000	98,127	126,898				
Supplies and Materials	4000	10,717	21,395				5,000
Other Operating Expenses and Services	5000	4,445	4,632	41,752	97,536		50,000
Capital Outlay	6000		1,053				
Total Expenditures		283,439	373,537	41,752	97,536	0	55,000
Excess /(Deficiency) of Revenues over Expenditures		(213,616)	(258,692)	4,941	(60,536)	32,609	(24,200)
Other Financing Sources	8900	213,616	258,692	97,000	97,000		85,800
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	101,941	36,464	32,609	61,600
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	522,468	624,409	233,371	265,980
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		522,468		233,371	
Ending Fund Balance, June 30		0	0	624,409	660,873	265,980	327,580

Governmental Funds Group

40 Capital Projects Funds

330 MARIN

For Actual Year: 2024-2025 Budget Year: 2025-2026

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND Actual	FUND: 41 CAPITAL QUTLAY PROJECTS FUND Budget	FUND 42 REVENUE BOND CONSTRUCTION FUND Actual	FUND 42 REVENUE BOND CONSTRUCTION FUND Budget	FUND 43 GENERAL OBLIGATION BOND FUND Actual	FUND 43 GENERAL OBLIGATION BOND FUND Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,624,534	850,000			3,482,085	500,000
Total Income		1,624,534	850,000	0	0	3,482,085	500,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		105,188				
Employee Benefits	3000		9,478				
Supplies and Materials	4000						4,190
Other Operating Expenses and Services	5000	8,744	6,000,000				7,000
Capital Outlay	6000	1,274,034	1,788,748			38,776,009	46,292,143
Total Expenditures		1,282,778	7,903,414	0	0	38,776,009	46,303,333
Excess /(Deficiency) of Revenues over Expenditures		341,756	(7,053,414)	0	0	(35,293,924)	(45,803,333)
Other Financing Sources	8900	338,412	1,457,061				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		680,168	(5,596,353)	0	0	(35,293,924)	(45,803,333)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	19,675,687	20,355,855	0	0	82,202,365	46,908,441
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	19,675,687		0		82,202,365	
Ending Fund Balance, June 30		20,355,855	14,759,502	0	0	46,908,441	1,105,108

For Actual Year: 2024-2025 Budget Year: 2025-2026

Enterprise Funds

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

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 **Enterprise Funds Group**

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2024-2025 Budget Year: 2025-2026

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	717,360	709,000	1,179,988	100,000		
Other Financing Sources	8900			400,000	1,000,000		
Total Income		717,360	709,000	1,579,988	1,100,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	601,711	617,400	36,541	32,000		
Capital Outlay	6000						
Total Expenditures		601,711	617,400	36,541	32,000		
Net Profit or Loss		115,649	91,600	1,543,447	1,068,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		115,649	91,600	1,543,447	1,068,000		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	920,453	1,036,102	11,056,624	12,600,071		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	920,453		11,056,624			
Ending Fund Balance, June 30		1,036,102	1,127,702	12,600,071	13,668,071		

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND Actual	FUND: 71 ASSOCIATED STUDENTS TRUST FUND Budget	FUND 72 REPRESENTATION FEE TRUST FUND Actual	FUND 72 REPRESENTATION FEE TRUST FUND Budget	FUND 73 BODY CENTER FEE TRUST FUND Actual	FUND 73 BODY CENTER FEE TRUST FUND Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	115,033	102,277	22,852	12,025		
Total Income		115,033	102,277	22,852	12,025	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	20,753	24,550				
Other Operating Expenses and Services	5000	14,364	28,105	14,620	12,025		
Capital Outlay	6000		1,000				
Total Expenditures		35,117	53,655	14,620	12,025	0	0
Excess /(Deficiency) of Revenues over Expenditures		79,916	48,622	8,232	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	36,894	58,925				
Net Increase/(Decrease) in Fund Balance		43,022	(10,303)	8,232	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	567,549	610,571	130,106	138,338		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	567,549		130,106		0	
Ending Fund Balance, June 30		610,571	600,268	138,338	138,338	0	0

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	4,898,440	5,136,810				
State Revenues	8600	1,715,311	1,933,838				
Local Revenues	8800	18,014					
Total Income		6,631,765	7,070,648	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		6,631,765	7,070,648	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	6,631,765	7,070,648				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2024-2025 Budget Year: 2025-2026

Fiduciary Funds Group

Description	Object Code	FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND 79 OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			3,493,779	5,720,494
Total Income		0	0	3,493,779	5,720,494
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			136,799	248,066
Employee Benefits	3000			75,444	148,068
Supplies and Materials	4000			91,214	969,630
Other Operating Expenses and Services	5000			935,801	466,768
Capital Outlay	6000			2,647	17,139
Total Expenditures		0	0	1,241,905	1,849,671
Excess /(Deficiency) of Revenues over Expenditures		0	0	2,251,874	3,870,823
Other Financing Sources	8900			18,448	
Other Outgo	7000			568,205	2,105,017
Net Increase/(Decrease) in Fund Balance		0	0	1,702,117	1,765,806
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	17,118,449	18,820,566
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		17,118,449	
Ending Fund Balance, June 30		0	0	18,820,566	20,586,372

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: **2024-2025** District ID: 330 Name: MARIN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
22	REVENUE BOND INTEREST AND REDEMPTION FUND	11	UNRESTRICTED SUBFUND	1,172,355
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	303,944
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	213,616
35	REVENUE BOND PROJECT FUND	11	UNRESTRICTED SUBFUND	97,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	338,412
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	400,000
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	121,104

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		773,065			504,905		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	286,957		286,957
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	286,957		286,957
Other Operating Expenses and Services	5000		773,065		773,065	9,389		782,454
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	208,559		208,559
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	208,559		208,559
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	773,065	0	773,065	504,905		1,277,970
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES **Receipt and Expenditures of Lottery Proceeds**

Annual Financial and Budget Report **Lottery Budget Report**

SUPPLEMENTAL DATA L10 GENERAL FUND

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

Activity Classification	Object Code	Unrestricted	Restricted Prop 20
Lottery Adjustments and Proceeds:			
Net Beginning Balance, July 1	9010	0	0
Adjustments	9020	0	0
Adjusted Beginning Balance	9030	0	0
Budget Fiscal Year Data			
State Lottery Proceeds:	8681	614,898	1,991,622

	Object Code	**Instructional & Institutional Unrestricted** Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	**Instructional Materials Proposition 20** Instructional (AC 0100-4900)	Support Activities (AC 7320)	**Total**
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,991,622		1,991,622
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,991,622		1,991,622
Other Operating Expenses and Services	5000		614,898		614,898			614,898
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	614,898	0	614,898	1,991,622		2,606,520
Ending Balance					0	0		

For Actual Year: 2024-2025 District ID: 330 Name: MARIN

EPA Revenue	409,356

Activity Classification	**Activity Code**	**Salaries and Benefits (Obj 1000-3000)**	**Operating Expenses (Obj 4000-5000)**	**Capital Outlay (Obj 6000)**	**Total**
Instructional Activities	0100-5900	409,356	0	0	409,356
TOTAL		409,356	0	0	409,356

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 330 Name: MARIN

	STRS	PERS		Increase	
Fiscal Year	**Amount**	**Amount**	**Total**	**Amount**	**Rate**
2024-2025	4,978,765	5,529,662	10,508,427	N/A	N/A
2025-2026	5,023,177	5,699,824	10,723,001	214,574	2.04%
2026-2027	5,378,843	5,947,716	11,326,559	603,558	5.63%
2027-2028	5,748,736	6,392,579	12,141,315	814,756	7.19%
2028-2029	6,133,424	6,552,623	12,686,047	544,732	4.49%
2029-2030	6,533,500	6,814,728	13,348,228	662,181	5.22%

Does the district have a plan to fund these expenses through 2029-30?

Yes

Explain Yes or No

The district has actively address its net pension liability on multiple fronts. Effective January 2019, all employee groups pay the entire employee share of their pension contributions. In FY 2017-18, the district established a pension trust through the Community College League of California, Pension Rate Stabilization Trust (PARS) program. As of June 30, 2025, the district has contributed $9,650,000 into the PARS trust. Also as of June 30, 2025, the fair market value of the PARS trust was $12,600,071. Per the district's FY 2025-26 Adoption Budget, the has budgeted and will make an additional $1,000,000 contribution to the PARS trust.

Does the district have an irrevocable trust?

Yes