

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

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

DISTRICT: MARIN

Actual Year: 2015-2016

Budget Year: 2016-2017

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

Chief Business Officer

Last Name:	<input type="text" value="Nelson"/>	First Name:	<input type="text" value="Greg"/>
Area code	<input type="text" value="415"/>	Phone Number:	<input type="text" value="883-2211"/> Ext: <input type="text" value="8100"/>
Electronic Cert Date:	Oct 6 2016 9:32AM		
	Data is certified		

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

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

District: MARIN

District Code: 330

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



District Chief Business Officer

10-7-16

Date



District Superintendent

10-3-16

Date

Contact:

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

District ID: 330

Name: MARIN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	9,533,170	9,533,170		9,533,170
Other	1300	7,900,817	7,900,817	426,038	8,326,855
Total Instructional Salaries		17,433,987	17,433,987	426,038	17,860,025
Non-Instructional Salaries					
Contract or Regular	1200		3,191,056	122,121	3,313,177
Other	1400		948,487		948,487
Total Non-Instructional Salaries		0	4,139,543	122,121	4,261,664
Total Academic Salaries		17,433,987	21,573,530	548,159	22,121,689
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,721,682	888,236	9,609,918
Other	2300		372,025	133,527	505,552
Total Non-Instructional Salaries		0	9,093,707	1,021,763	10,115,470
Instructional Aides					
Regular Status	2200	934,076	934,076		934,076
Other	2400	211,032	211,032		211,032
Total Instructional Aides		1,145,108	1,145,108	0	1,145,108
Total Classified Salaries		1,145,108	10,238,815	1,021,763	11,260,578
Employee Benefits	3000	6,737,387	13,298,059	556,668	13,854,727
Supplies and Materials	4000		446,602	196,086	642,688
Other Operating Expenses	5000		5,084,066	859,349	5,943,415
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		25,316,482	50,641,072	3,182,025	53,823,097

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	614,635	614,635		614,635
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		768,616		768,616
Objects to Exclude	Object Code				
Rents and Leases	5060		270,123	10,760	280,883
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		539,623		539,623

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		72,524		72,524
Equipment	6400				
Equipment - Additional	6410		330,853	25,097	355,950
Equipment - Replacement	6420				0
Total Equipment		0	330,853	25,097	355,950
Total Capital Outlay		0	403,377	25,097	428,474
Other Outgo	7000			2,931,769	2,931,769
Total Exclusions		614,635	2,596,374	2,967,626	5,564,000
Total for ECS 84362, 50% Law		24,701,847	48,044,698	214,399	48,259,097
Percent of CEE (Instructional Salary Cost / Total CEE)		51.41%	100.00%		
50% of Current Expense of Education			24,022,349		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		24,701,847	48,044,698	214,399	48,259,097
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		25,316,482	50,641,072	3,182,025	53,823,097
Capital Expenditures	6000	15,167	403,377	25,097	428,474
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		25,331,649	51,044,449	3,207,122	54,251,571

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	11,644,417	2,602,298	14,246,715
Cash With Fiscal Agents	9113		463,487	463,487
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	972,709	828,603	1,801,312
Due from Other Funds	9140	166,410		166,410
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	390,938	4,625	395,563
TOTAL ASSETS		13,174,474	3,899,013	17,073,487
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,554,229	341,232	4,895,461
Accrued Salaries and Wages Payable	9520	153,865		153,865
Compensated Absences Payable Current	9530	289,982		289,982
Due to Other Funds	9540	333,204		333,204
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	737,712	3,557,781	4,295,493
TOTAL LIABILITIES		6,068,992	3,899,013	9,968,005

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	7,105,482		7,105,482
Total Fund Balance		7,105,482	0	7,105,482
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		7,105,482	0	7,105,482
TOTAL LIABILITIES AND FUND EQUITY		13,174,474	3,899,013	17,073,487

- 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, 2016

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	678,004	7,604,907	
Cash With Fiscal Agents	9113	213,439		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		891,443	7,604,907	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	891,443	7,604,907	
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		891,443	7,604,907	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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		891,443	7,604,907	0
TOTAL LIABILITIES AND FUND EQUITY		891,443	7,604,907	0

- 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, 2016

District ID: 330

Name: MARIN

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			96,257			
Cash With Fiscal Agents	9113			1,567			
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			108,895			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	206,719	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			23,459			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			166,410			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			16,850			
TOTAL LIABILITIES		0	0	206,719	0	0	0

- 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, 2016

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	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
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	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	206,719	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,025,008	3,091,458	
Cash With Fiscal Agents	9113		(112)	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	333,204		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		2,358,212	3,091,346	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	56,360	813,233	
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		56,360	813,233	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	2,301,852	2,278,113	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		2,301,852	2,278,113	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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		2,301,852	2,278,113	0
TOTAL LIABILITIES AND FUND EQUITY		2,358,212	3,091,346	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	259,764	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
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	43,222	
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		302,986	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	89,500	
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		89,500	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	89,500	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	213,486	
Unassigned	9790		
Total Reserved Fund Balance		213,486	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
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		213,486	0
TOTAL LIABILITIES AND FUND EQUITY		302,986	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112				(204,579)	257,909	919,853		
Cash With Fiscal Agents	9113	265,684	93,692			32,952	84,773		
Revolving Cash Accounts	9114								
Investments (at cost)	9120	111,203							3,693,622
Accounts Receivable	9130	43,032			185,124				
Due from Other Funds	9140								
Student Loans Receivable	9150	1,600							
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		421,519	93,692	0	(19,455)	290,861	1,004,626	0	3,693,622

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	140,586			(19,455)	28,330	6,052		
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		140,586	0	0	(19,455)	28,330	6,052	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
TOTAL LIABILITIES	968	140,586	0	0	(19,455)	28,330	6,052	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	280,933	93,692			262,531	998,574		
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								3,693,622
Unassigned	9790								
Total Reserved Fund Balance		280,933	93,692	0	0	262,531	998,574	0	3,693,622
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		280,933	93,692	0	0	262,531	998,574	0	3,693,622
TOTAL LIABILITIES AND FUND EQUITY		421,519	93,692	0	(19,455)	290,861	1,004,626	0	3,693,622

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		173,047	173,047
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		9,935	9,935
Student Financial Aid	8150		12,524	12,524
Veterans Education	8160	297		297
Vocational and Technical Education Act (VATEA)	8170		176,107	176,107
Other Federal Revenues	8190		31,361	31,361
Total Federal Revenues	8100	297	402,974	403,271
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612			0
Other General Apportionment	8613	233,270		233,270
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		320,242	320,242
Disabled Students Programs and Services(DSPS)	8623		791,057	791,057
Temporary Assistance for Needy Families (TANF)	8624		10,045	10,045
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		133,535	133,535
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,413,097	2,413,097

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	364,880		364,880
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		463,100	463,100
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	259,462		259,462
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	2,015		2,015
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	539,623	59,576	599,199
State Mandated Costs	8685	2,258,331		2,258,331
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,183,774	62,810	1,246,584
Total State Revenues	8600	4,841,355	4,253,462	9,094,817

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	45,822,771		45,822,771
Tax Allocation, Supplemental Roll	8812	1,311,574		1,311,574
Tax Allocation, Unsecured Roll	8813	929,563		929,563
Prior Years Taxes	8816	54,714		54,714
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	54,541		54,541
Redevelopment Agency Funds - Residual	8819	430,548		430,548
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		752,921	752,921
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	152,557		152,557
Sales and Commissions	8840			0
Rentals and Leases	8850	179,212		179,212
Interest and Investment Income	8860	23,891		23,891
Student Fees and Charges	8870			
Community Services Classes	8872	792,020		792,020
Dormitory	8873			0
Enrollment	8874	3,829,461		3,829,461
Contra Revenue Account	8874.1	(1,828,314)	97,312	(1,731,002)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		229,088	229,088
Instructional Materials Fees and Sales of Materials	8877	(133)		(133)
Insurance	8878			0
Student Records	8879	4,724		4,724
Nonresident Tuition	8880	754,011		754,011
Parking Services and Public Transportation	8881		371,990	371,990
Other Student Fees and Charges	8885	30,197		30,197
Other Local Revenues	8890	164,328	657,632	821,960
Total Local Revenues	8800	52,705,665	2,108,943	54,814,608
Total Revenues		57,547,317	6,765,379	64,312,696

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	1,274		1,274
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		496,610	496,610
Total Other Financing Sources	8900	1,274	496,610	497,884
Total Revenues and Other Financing Sources		57,548,591	7,261,989	64,810,580

For Actual Year: 2015-2016

Budget Year: 2016-2017

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 Natural Resources	0100	65,553	10,904	39,876	1,968		118,301
Architecture and Environmental Design	0200	90,382		597			90,979
Environmental Sciences and Technologies	0300	67,876					67,876
Biological Sciences	0400	1,602,005	10,488	67,948	49,744		1,730,185
Business and Management	0500	958,542	2,528	12,214	2,259		975,543
Communications	0600	676,830	11,055	2,621	9,653		700,159
Computer and Information Science	0700	966,725	48,668	21,203	1,437		1,038,033
Education	0800	1,300,949	263,341	80,200	8,325		1,652,815
Engineering and Related Industrial Technology	0900	1,100,192	6,651	51,137	154,599		1,312,579
Fine and Applied Arts	1000	2,898,749	415,112	76,218	32,688		3,422,767
Foreign language	1100	919,150		1,019			920,169
Health	1200	1,774,147	89,189	111,712	98,831		2,073,879
Consumer Education And Home Economics	1300	465,112	2,710	1,003			468,825
Law	1400	6,836					6,836
Humanities(Letters)	1500	3,637,662	23,732	1,603			3,662,997
Library Science	1600						0
Mathematics	1700	2,168,847	9,915	306			2,179,068
Military Studies	1800						0
Physical Sciences	1900	1,555,306	3,937	18,305	2,722		1,580,270
Psychology	2000	492,158	22,784	1,647			516,589
Public Affairs and Services	2100	132,277					132,277
Social Sciences	2200	1,530,662	24,792	1,512	10,078		1,567,044
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,647,480	252,730	6,731			2,906,941
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	580,115	34,520				614,635
Sub-Total Instructional Activites		25,637,555	1,233,056	495,852	372,304		27,738,767
Total Expenditures for GF Activities*		26,141,568	25,421,603	8,453,587	1,496,802	2,931,769	64,445,329

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		3,481,462	92,336	4,955		3,578,753
Course and Curriculum Development	6020		335,697	10,212			345,909
Academic / Faculty Senate	6030		322,141	8,931			331,072
Other Instructional Administration & Governance	6090		128,645	5,914			134,559
Total Instructional Admin. & Governance		0	4,267,945	117,393	4,955	0	4,390,293
Instructional Support Services	6100						
Learning Center	6110				41,669		41,669
Library	6120		870,863	47,269	111,184		1,029,316
Media	6130		182,640	1,471	6,672		190,783
Museums and Galleries	6140		19,521		31,840		51,361
Academic Information Systems and Technology	6150			12,327	88,491		100,818
Other Instructional Support Services	6190		3,052				3,052
Total Instructional Support Services		0	1,076,076	61,067	279,856	0	1,416,999
Admissions and Records	6200		1,276,531	49,982	7,904		1,334,417
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,718,062	73,549	1,222		1,792,833
Matriculation and Student Assessment	6320		381,444	149,745	284		531,473
Transfer Programs	6330		84,706	10,545			95,251
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		19,160				19,160
Total Student Counseling and Guidance		0	2,203,372	233,839	1,506	0	2,438,717

For Actual Year: 2015-2016

Budget Year: 2016-2017

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						0
Disabled Student Programs and Services (DSPS)	6420		629,031	239,154			868,185
Extended Opportunity Programs and Services (EOPS)	6430		411,508	52,233			463,741
Health Services	6440		223,097	157,029			380,126
Student Personnel Administration	6450		838,447	82,793	22,578		943,818
Financial Aid Administration	6460		617,643	121,177			738,820
Job Placement Services	6470		36,398	6,435			42,833
Veterans Services	6480			388			388
Miscellaneous Student Services	6490		54,435	111,946	15,862		182,243
Total Other Student Services		0	2,810,559	771,155	38,440	0	3,620,154
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,152,693	988,621	328,030		2,469,344
Custodial Services	6530		1,168,477	53,119	11,117		1,232,713
Grounds Maintenance and Repairs	6550		508,850	27,009	334		536,193
Utilities	6570			1,435,141			1,435,141
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,830,020	2,503,890	339,481	0	5,673,391
Planning, Policymaking and Coordinations	6600		1,619,901	1,270,889	18,386		2,909,176

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		404,212	137,551			541,763
Fiscal Operations	6720		1,111,331	170,173	249		1,281,753
Human Resources Management	6730		1,082,784	131,374	(90)		1,214,068
Noninstruct Staff Retirees' Benefits & Retirement *	6740		768,616				768,616
Staff Development	6750		8,385	8,057			16,442
Staff Diversity	6760			4,636			4,636
Logistical Services	6770		1,668,060	605,400	7,891		2,281,351
Management Information Systems	6780		1,282,867	276,609	137,215		1,696,691
Other General Institutional Support Services	6790		137,321	371,615	1,580		510,516
Total General Institutional Support Services	6700	0	6,463,576	1,705,415	146,845	0	8,315,836
Community Services & Economic Development	6800						
Community Recreation	6810		10,775	161,118	2,752		174,645
Community Service Classes	6820	504,013	1,548,639	816,564	22,345		2,891,561
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890			69,722			69,722
Total Community Services	6800	504,013	1,559,414	1,047,404	25,097	0	3,135,928

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		799				799
Child Development Centers	6920		10,204	32,649			42,853
Farm Operations	6930			5,792			5,792
Food Services	6940			104			104
Parking	6950			18,935			18,935
Student and Co-Curricular Activities	6960		70,150	139,221	11,216		220,587
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	81,153	196,701	11,216	0	289,070
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100				250,812		250,812
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					133,703	133,703
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	133,703	133,703
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,783,066	2,783,066
Student Aid	7320					15,000	15,000
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,798,066	2,798,066
Sub-Total Non-Instructional Activites		504,013	24,188,547	7,957,735	1,124,498	2,931,769	36,706,562
Total Expenditures General Fund: activities *		26,141,568	25,421,603	8,453,587	1,496,802	2,931,769	64,445,329

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$48,529,263
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	3,884.00		
	2. 2015-2016 Second Period Actual FTES	3,737.00		
	3. 2015-2016 Population change factor (C2/C1)	0.9622		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$49,202,371
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)			\$49,202,371
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$49,202,371
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			123,838
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			256,631
C.	Local Property taxes			50,182,214
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			5,256
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$50,567,939

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	297		402,974	534,771	403,271	534,771
State Revenues	8600	4,841,355	3,155,180	4,253,462	6,210,986	9,094,817	9,366,166
Local Revenues	8800	52,705,665	55,307,211	2,108,943	5,484,760	54,814,608	60,791,971
Total Revenues		57,547,317	58,462,391	6,765,379	12,230,517	64,312,696	70,692,908
EXPENDITURES:							
Academic Salaries	1000	22,121,690	21,893,906	1,350,479	1,760,599	23,472,169	23,654,505
Classified Salaries	2000	11,260,578	13,078,491	1,868,990	2,116,520	13,129,568	15,195,011
Employee Benefits	3000	13,854,726	15,709,335	1,106,708	1,340,558	14,961,434	17,049,893
Supplies and Materials	4000	642,688	887,083	303,766	1,923,137	946,454	2,810,220
Other Operating Expenses and Services	5000	5,943,415	6,281,724	1,563,718	1,556,212	7,507,133	7,837,936
Capital Outlay	6000	428,474	472,433	1,068,328	2,410,530	1,496,802	2,882,963
Total Expenditures		54,251,571	58,322,972	7,261,989	11,107,556	61,513,560	69,430,528
Excess /(Deficiency) of Revenues over Expenditures		3,295,746	139,419	(496,610)	1,122,961	2,799,136	1,262,380
Other Financing Sources	8900	1,274	624,384	496,610	583,978	497,884	1,208,362
Other Outgo	7000	2,931,769	1,542,572		1,706,939	2,931,769	3,249,511
Net Increase/(Decrease) in Fund Balance		365,251	(778,769)	0	0	365,251	(778,769)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,740,231	7,105,482	0	0	6,740,231	7,105,482
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,740,231		0		6,740,231	
Ending Fund Balance, June 30		7,105,482	6,326,713	0	0	7,105,482	6,326,713

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			60,775	30,000		
Local Revenues	8800	61,401	35,500	13,521,523	11,405,000		
Total Revenues		61,401	35,500	13,582,298	11,435,000	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981	389,577	100,000				
Other Incoming Transfers	8983			40,845,000			
Total Other Financing Sources		389,577	100,000	40,845,000	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	85,000	95,000	45,631,665	2,940,000		
Debt Interest and Other Service Charges	7120	27,953	24,951	8,825,619	8,346,634		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	112,953	119,951	54,457,284	11,286,634	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	276,624	(19,951)	(13,612,284)	(11,286,634)	0	0
Net Increase/Decrease in Fund Balance		338,025	15,549	(29,986)	148,366	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	553,418	891,443	7,634,893	7,604,907		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	553,418		7,634,893		0	
Ending Fund Balance, June 30		891,443	906,992	7,604,907	7,753,273	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					13,265	15,000
State Revenues	8600					182,084	175,764
Local Revenues	8800					317,216	274,840
Total Income		0	0	0	0	512,565	465,604
Expenditures							
Academic Salaries	1000					447,159	443,815
Classified Salaries	2000					102,542	104,704
Employee Benefits	3000					246,501	219,006
Supplies and Materials	4000					28,336	31,000
Other Operating Expenses and Services	5000					1,415	5,300
Capital Outlay	6000						
Total Expenditures		0	0	0	0	825,953	803,825
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(313,388)	(338,221)
Other Financing Sources	8900					313,388	338,221
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	111,122	136,593				
Local Revenues	8800	4,958	3,000	11,744			
Total Income		116,080	139,593	11,744	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			105,859			
Employee Benefits	3000			50,264			
Supplies and Materials	4000	4,508					
Other Operating Expenses and Services	5000	329,437		314,071			
Capital Outlay	6000	970,150	959,900	8,253,272	2,231,420		
Total Expenditures		1,304,095	959,900	8,723,466	2,231,420	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,188,015)	(820,307)	(8,711,722)	(2,231,420)	0	0
Other Financing Sources	8900	428,642					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(759,373)	(820,307)	(8,711,722)	(2,231,420)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,061,225	2,301,852	10,989,835	2,278,113		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,061,225		10,989,835		0	
Ending Fund Balance, June 30		2,301,852	1,481,545	2,278,113	46,693	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	624,730	614,400				
Other Financing Sources	8900						
Total Income		624,730	614,400	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	572,516	651,500				
Capital Outlay	6000						
Total Expenditures		572,516	651,500	0	0		
Net Profit or Loss		52,214	(37,100)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		52,214	(37,100)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	161,272	213,486	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	161,272		0			
Ending Fund Balance, June 30		213,486	176,386	0	0		

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	139,575	114,700	7,782	12,025		
Total Income		139,575	114,700	7,782	12,025	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	27,379	38,400				
Other Operating Expenses and Services	5000	15,796	19,175	4,398	12,025		
Capital Outlay	6000	2,900	7,000				
Total Expenditures		46,075	64,575	4,398	12,025	0	0
Excess /(Deficiency) of Revenues over Expenditures		93,500	50,125	3,384	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	120,064	82,075				
Net Increase/(Decrease) in Fund Balance		(26,564)	(31,950)	3,384	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	304,378	280,933	90,308	93,692		0
Prior Years Adjustments	9020	3,119					
Adjusted Beginning Balance	9030	307,497		90,308		0	
Ending Fund Balance, June 30		280,933	248,983	93,692	93,692	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	3,821,718	5,673,737				
State Revenues	8600	619,597	630,502				
Local Revenues	8800	44,699	101,040	117,916	140,490	106,082	154,000
Total Income		4,486,014	6,405,279	117,916	140,490	106,082	154,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				40,000	72,533	74,000
Other Operating Expenses and Services	5000			28,230		46,029	74,000
Capital Outlay	6000					(1,010)	15,000
Total Expenditures		0	0	28,230	40,000	117,552	163,000
Excess /(Deficiency) of Revenues over Expenditures		4,486,014	6,405,279	89,686	100,490	(11,470)	(9,000)
Other Financing Sources	8900	38,690	70,000				
Other Outgo	7000	4,524,704	6,475,279	71,974	142,500	3,085	204,500
Net Increase/(Decrease) in Fund Balance		0	0	17,712	(42,010)	(14,555)	(213,500)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	244,819	262,531	1,013,129	998,574
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		244,819		1,013,129	
Ending Fund Balance, June 30		0	0	262,531	220,521	998,574	785,074

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			102,942	20,000
Total Income		0	0	102,942	20,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			2,297	3,000
Capital Outlay	6000				
Total Expenditures		0	0	2,297	3,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	100,645	17,000
Other Financing Sources	8900			850,000	
Other Outgo	7000				624,384
Net Increase/(Decrease) in Fund Balance		0	0	950,645	(607,384)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,742,977	3,693,622
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,742,977	
Ending Fund Balance, June 30		0	0	3,693,622	3,086,238

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 330

Name: MARIN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
21	BOND INTEREST AND REDEMPTION FUND	11	UNRESTRICTED SUBFUND	389,577
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	313,388
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	428,642
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	850,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	38,690

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		539,623			59,576	
		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)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	59,576	59,576
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	59,576	59,576
Other Operating Expenses and Services	5000			539,623	539,623		539,623
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
Other Outgo	7000				0		0
Total Expenditures		0	0	539,623	539,623	59,576	599,199
Ending Balance					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			511,200		833,369	
		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)	
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	833,369	833,369
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	833,369	833,369
Other Operating Expenses and Services	5000			511,200	511,200		511,200
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
Other Outgo	7000				0		0
Total Expenditures		0	0	511,200	511,200	833,369	1,344,569
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 330

Name: MARIN

EPA Revenue	364,880
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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	364,880	0	0	364,880
TOTAL		364,880	0	0	364,880

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 330

Name: MARIN

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	2,211,544	10.73%	2,312,038	11.85%	4,523,582	N/A	N/A
2016-17	2,446,858	12.58%	2,594,783	13.89%	5,041,641	518,059	11.45%
2017-18	2,897,180	14.43%	2,991,335	15.50%	5,888,515	846,874	16.80%
2018-19	3,323,801	16.28%	3,299,564	17.10%	6,623,365	734,850	12.48%
2019-20	3,764,123	18.13%	3,638,201	18.60%	7,402,324	778,959	11.76%
2020-21	4,094,184	19.10%	3,839,767	19.80%	7,933,951	531,627	7.18%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The district is actively addressing its net pension liability and future pension costs by currently exploring multiple courses of action. Beginning last July 2015, the Classic PERS members in the unrepresented employee group began paying a portion of the employee cost, and this employee group will increase its pension contribution rate each July until it pays 100% of the employee share beginning in July 2017. The district is also exploring establishing a pension trust through the Community College League of California, Pension Rate Stabilization program (PRSP). In addition, the district is in discussions with its collective bargaining unit groups to negotiate employee pension rates and responsibility.