

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2011-2012)

(Budget Report for Fiscal Year 2012-2013)

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

10-8-12
Date


District Superintendent

10-9-12
Date

Contact: Albert Harrison

(415) 883-2211 8100

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, 2012. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	7,338,705	7,338,705		7,338,705
Other	1300	7,584,401	7,584,401	408,278	7,992,679
Total Instructional Salaries		14,923,106	14,923,106	408,278	15,331,384
Non-Instructional Salaries					
Contract or Regular	1200		3,157,683	116,917	3,274,600
Other	1400		760,110		760,110
Total Non-Instructional Salaries		0	3,917,793	116,917	4,034,710
Total Academic Salaries		14,923,106	18,840,899	525,195	19,366,094
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,459,427	838,197	8,297,624
Other	2300		466,439	103,434	569,873
Total Non-Instructional Salaries		0	7,925,866	941,631	8,867,497
Instructional Aides					
Regular Status	2200	971,743	971,743		971,743
Other	2400	142,543	142,543		142,543
Total Instructional Aides		1,114,286	1,114,286	0	1,114,286
Total Classified Salaries		1,114,286	9,040,152	941,631	9,981,783
Employee Benefits	3000	4,981,141	10,553,873	533,850	11,087,723
Supplies and Materials	4000		406,619	128,231	534,850
Other Operating Expenses	5000		3,733,122	742,385	4,475,507
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		21,018,533	42,574,665	2,871,292	45,445,957

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	369,844	369,844		369,844
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		392,478		392,478
Objects to Exclude	Object Code				
Rents and Leases	5060		2,128	3,901	6,029
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		649,268		649,268

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		62,686		62,686
Equipment	6400				
Equipment - Additional	6410		247,331	11,663	258,994
Equipment - Replacement	6420				0
Total Equipment		0	247,331	11,663	258,994
Total Capital Outlay		0	310,017	11,663	321,680
Other Outgo	7000			807,979	807,979
Total Exclusions		369,844	1,723,735	823,543	2,547,278
Total for ECS 84362, 50% Law		20,648,689	40,850,930	2,047,749	42,898,679
Percent of CEE (Instructional Salary Cost / Total CEE)		50.55%	100.00%		
50% of Current Expense of Education			20,425,465		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		20,648,689	40,850,930	2,047,749	42,898,679
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		21,018,533	42,574,665	2,871,292	45,445,957
Capital Expenditures	6000	23,235	364,958	11,663	376,621
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		21,041,768	42,939,623	2,882,955	45,822,578

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 330

Name: MARIN

		11	12	10
Description	CA (Object)	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	9,652,896	1,527,938	11,180,834
Cash With Fiscal Agents	9113		1,490,752	1,490,752
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,645,446	728,495	2,373,941
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	30,590	3,025	33,615
TOTAL ASSETS		11,328,932	3,750,210	15,079,142
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,301,261	31,118	2,332,379
Accrued Salaries and Wages Payable	9520	130,423		130,423
Compensated Absences Payable Current	9530	127,499		127,499
Due to Other Funds	9540	2,351,025		2,351,025
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,276,949	3,719,092	4,996,041
TOTAL LIABILITIES		6,187,157	3,750,210	9,937,367

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 330

Name: MARIN

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND EQUITY				
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
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	5,141,775		5,141,775
TOTAL FUND EQUITY		5,141,775	0	5,141,775
TOTAL LIABILITIES AND FUND EQUITY		11,328,932	3,750,210	15,079,142

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 330

Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	132,509	6,247,633	
Cash With Fiscal Agents	9113	213,438		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		345,947	6,247,633	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510		25	
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	25	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 330

Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
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	345,947	6,247,608	
Total Reserved Fund Balance		345,947	6,247,608	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		345,947	6,247,608	0
TOTAL LIABILITIES AND FUND EQUITY		345,947	6,247,633	0

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

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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			(18,872)			
Cash With Fiscal Agents	9113			6,536			
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			15,567			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	3,231	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			3,231			
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	3,231	0	0	0

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

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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 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						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,231	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

COMBINED BALANCE SHEET

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2012

District ID: 330

Name: MARIN

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,249,277	35,122,642
Cash With Fiscal Agents	9113		(112)
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		2,798
Due from Other Funds	9140	189,210	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		25,055
TOTAL ASSETS		2,438,487	35,150,383
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		3,663,941
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	3,663,941

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 330

Name: MARIN

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	2,083,637	31,486,441
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		2,083,637	31,486,441
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	354,850	
Total Designated Fund Balance		354,850	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		2,438,487	31,486,441
TOTAL LIABILITIES AND FUND EQUITY		2,438,487	35,150,382

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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	112,051	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		2,161,815
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	125,396	
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		237,447	2,161,815

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

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	141,348	
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		141,348	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	141,348	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 330

Name: MARIN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	96,099	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		2,161,815
Total Designated Fund Balance		96,099	2,161,815
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		96,099	2,161,815
TOTAL LIABILITIES AND FUND EQUITY		237,447	2,161,815

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 330

Name: MARIN

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112						906,898		
Cash With Fiscal Agents	9113	291,649	104,482		(238,217)				
Revolving Cash Accounts	9114								
Investments (at cost)	9120	10,264							
Accounts Receivable	9130	54,354	515		245,467				
Due from Other Funds	9140								
Student Loans Receivable	9150	2,500							
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		358,767	104,997	0	7,250	0	906,898	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	83,865			7,210				
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				40				
Total Current Liabilities and Deferred Revenue		83,865	0	0	7,250	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	0	0	0	0
TOTAL LIABILITIES	968	83,865	0	0	7,250	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	274,902	104,997				906,898		
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		274,902	104,997	0	0	0	906,898	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	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		274,902	104,997	0	0	0	906,898	0	0
TOTAL LIABILITIES AND FUND EQUITY		358,767	104,997	0	7,250	0	906,898	0	0

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		266,777	266,777
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		14,864	14,864
Student Financial Aid	8150			0
Veterans Education	8160	1,113		1,113
Vocational and Technical Education Act (VATEA)	8170		171,118	171,118
Other Federal Revenues	8190		41,863	41,863
Total Federal Revenues	8100	1,113	494,622	495,735
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612			0
Other General Apportionment	8613	765,594		765,594
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		322,448	322,448
Disabled Students Programs and Services(DSPS)	8623		702,116	702,116
Temporary Assistance for Needy Families (TANF)	8624		14,864	14,864
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		121,081	121,081
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		863,614	863,614

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		147,170	147,170
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	271,134		271,134
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	2,640		2,640
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	649,268	74,866	724,134
State Mandated Costs	8685	269,672		269,672
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	1,958,308	2,246,159	4,204,467

For Actual Year: 2011-2012

District ID: 330

Name: MARIN

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	38,012,618		38,012,618
Tax Allocation, Supplemental Roll	8812	413,686		413,686
Tax Allocation, Unsecured Roll	8813	899,726		899,726
Prior Years Taxes	8816	45,504		45,504
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819			0
Contributions, Gifts, Grants, and Endowments	8820	17,000	208,771	225,771
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	30,385		30,385
Sales and Commissions	8840			0
Rentals and Leases	8850	128,211		128,211
Interest and Investment Income	8860	12,842		12,842
Student Fees and Charges	8870			
Community Services Classes	8872	902,422		902,422
Dormitory	8873			0
Enrollment	8874	1,963,235		1,963,235
Field Trips and Use of Nondistrict Facilities	8875	13,228		13,228
Health Services	8876		277,402	277,402
Instructional Materials Fees and Sales of Materials	8877	62,145		62,145
Insurance	8878			0
Student Records	8879	55,746		55,746
Nonresident Tuition	8880	859,109		859,109
Parking Services and Public Transportation	8881		366,131	366,131
Other Student Fees and Charges	8885	24,328		24,328
Other Local Revenues	8890	162,656	485,421	648,077
Total Local Revenues	8800	43,602,841	1,337,725	44,940,566
Total Revenues		45,562,262	4,078,506	49,640,768

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 330

Name: MARIN

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		374,363	374,363
Total Other Financing Sources	8900	0	374,363	374,363
Total Revenues and Other Financing Sources		45,562,262	4,452,869	50,015,131

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	67,302	58,173	153,353	1,615		280,443
Architecture and Environmental Design	0200	43,105		453			43,558
Environmental Sciences and Technologies	0300	80,510					80,510
Biological Sciences	0400	1,371,868	9,549	41,094	598		1,423,109
Business and Management	0500	774,564	14,468	6,608	372		796,012
Communications	0600	849,772	3,525	4,896	1,227		859,420
Computer and Information Science	0700	892,687	45,522	4,269	13,650		956,128
Education	0800	1,079,874	426,813	53,653			1,560,340
Engineering and Related Industrial Technology	0900	886,434	19,344	42,650	1,445		949,873
Fine and Applied Arts	1000	2,824,134	424,971	87,512			3,336,617
Foreign language	1100	725,666	27,420	789	1,480		755,355
Health	1200	1,353,205	351,091	112,531	3,522		1,820,349
Consumer Education And Home Economics	1300	424,657	12,995	757			438,409
Law	1400						0
Humanities(Letters)	1500	2,353,090	45,166	3,626	1,247		2,403,129
Library Science	1600						0
Mathematics	1700	1,682,461	25,799	330			1,708,590
Military Studies	1800						0
Physical Sciences	1900	1,320,301	3,213	18,891	909		1,343,314
Psychology	2000	554,595	19,840	1,815	2,769		579,019
Public Affairs and Services	2100	89,570					89,570
Social Sciences	2200	1,113,899	21,115	1,925			1,136,939
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,357,176	282,148	8,120	821		2,648,265
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	369,844					369,844
Sub-Total Instructional Activities		21,214,714	1,791,152	543,272	29,655		23,578,793
Total Expenditures for GF Activities*		21,705,850	22,023,617	5,893,297	514,564	946,097	51,083,425

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

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: 2011-2012

Budget Year: 2012-2013

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	(192)	2,461,381	161,101	15,197		2,637,487
Course and Curriculum Development	6020	192	119,143	10,041			129,376
Academic / Faculty Senate	6030		307,424	4,639			312,063
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	2,887,948	175,781	15,197	0	3,078,926
Instructional Support Services	6100						
Learning Center	6110	40,885					40,885
Library	6120		692,486	35,990	66,721		795,197
Media	6130		452,784	7,744	3,307		463,835
Museums and Galleries	6140		17,892	350			18,242
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		4,640				4,640
Total Instructional Support Services		40,885	1,167,802	44,084	70,028	0	1,322,799
Admissions and Records	6200		1,063,005	30,156	2,416		1,095,577
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,399,753	18,105	1,520		1,419,378
Matriculation and Student Assessment	6320		89,536	18,427	1,368		109,331
Transfer Programs	6330		72,518	4,954			77,472
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		3,164				3,164
Total Student Counseling and Guidance		0	1,564,971	41,486	2,888	0	1,609,345

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: 2011-2012

Budget Year: 2012-2013

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		446,686	98,101			544,787
Extended Opportunity Programs and Services (EOPS)	6430		430,246	6,009			436,255
Health Services	6440		215,115	123,915	1,534		340,564
Student Personnel Administration	6450		841,536	33,133	796		875,465
Financial Aid Administration	6460		602,663	19,689	964		623,316
Job Placement Services	6470		67,835	691			68,526
Veterans Services	6480				3,838		3,838
Miscellaneous Student Services	6490		33,829	987	3,666		38,482
Total Other Student Services		0	2,637,910	282,525	10,798	0	2,931,233
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,194,965	438,454	23,258		1,656,677
Custodial Services	6530		1,102,649	46,340			1,148,989
Grounds Maintenance and Repairs	6550		584,755	99,059	21,828		705,642
Utilities	6570			1,319,594			1,319,594
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,882,369	1,903,447	45,086	0	4,830,902
Planning, Policymaking and Coordinations	6600		1,177,592	680,729	2,814		1,861,135

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

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: 2011-2012

Budget Year: 2012-2013

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		361,813	324,991	21,565		708,369
Fiscal Operations	6720		835,968	117,092	562		953,622
Human Resources Management	6730		788,808	64,795	6,421		860,024
Noninstruct Staff Retirees' Benefits & Retirement *	6740		392,478				392,478
Staff Development	6750		117,256	4,467			121,723
Staff Diversity	6760			7,147			7,147
Logistical Services	6770		1,416,652	544,723	141,783		2,103,158
Management Information Systems	6780		1,333,722	94,767	138,460		1,566,949
Other General Institutional Support Services	6790		(24,600)	133,134			108,534
Total General Institutional Support Services	6700	0	5,222,097	1,291,116	308,791	0	6,822,004
Community Services & Economic Development	6800						
Community Recreation	6810		9,401	79,366	2,310		91,077
Community Service Classes	6820	450,251	1,493,614	686,290	4,679		2,634,834
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880		52,695	19,516			72,211
Total Community Services	6800	450,251	1,555,710	785,172	6,989	0	2,798,122

* 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: 2011-2012

Budget Year: 2012-2013

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		12,820				12,820
Child Development Centers	6920		7,571	43			7,614
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			8,628	15,228		23,856
Student and Co-Curricular Activities	6960		52,670	106,873	4,674		164,217
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	73,061	115,544	19,902	0	208,507
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
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

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						0
Long-Term Debt and Other Financing	7200						
Long-Term Debt	7210						0
Tax revenue Anticipation Notes	7220			(15)			(15)
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	(15)	0	0	(15)
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					807,979	807,979
Student Aid	7320						0
Other Outgo	7390					138,118	138,118
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	946,097	946,097
Sub-Total Non-Instructional Activities		491,136	20,232,465	5,350,025	484,909	946,097	27,504,632
Total Expenditures General Fund: activities *		21,705,850	22,023,617	5,893,297	514,564	946,097	51,083,425

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2012-2013

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$49,449,111
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	5,240.00		
	2. 2011-2012 Second Period Actual FTES	4,919.00		
	3. 2011-2012 Population change factor (C2/C1)	0.9387		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$48,167,835
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)			\$48,167,835
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$48,167,835
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			0
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			268,463
C.	Local Property taxes			40,130,965
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			10,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2012-2013 Appropriations Subject to Limit			\$40,409,428

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	1,113	250	494,622	489,610	495,735	489,860
State Revenues	8600	1,958,308	1,137,194	2,246,159	3,008,988	4,204,467	4,146,182
Local Revenues	8800	43,602,841		1,337,725	5,004,093	44,940,566	5,004,093
Total Revenues		45,562,262	1,137,444	4,078,506	8,502,691	49,640,768	9,640,135
EXPENDITURES:							
Academic Salaries	1000	19,366,093	18,347,094	1,019,985	740,461	20,386,078	19,087,555
Classified Salaries	2000	9,981,043	10,683,380	1,470,925	1,599,168	11,451,968	12,282,548
Employee Benefits	3000	11,088,465	12,561,597	802,956	769,399	11,891,421	13,330,996
Supplies and Materials	4000	534,850	761,668	242,210	970,835	777,060	1,732,503
Other Operating Expenses and Services	5000	4,475,505	4,887,899	640,732	1,068,062	5,116,237	5,955,961
Capital Outlay	6000	376,621	231,757	137,943	1,871,929	514,564	2,103,686
Total Expenditures		45,822,577	47,473,395	4,314,751	7,019,854	50,137,328	54,493,249
Excess /(Deficiency) of Revenues over Expenditures		(260,315)	(46,335,951)	(236,245)	1,482,837	(496,560)	(44,853,114)
Other Financing Sources	8900			374,363	320,951	374,363	320,951
Other Outgo	7000	807,979	549,875	138,118	1,803,788	946,097	2,353,663
Net Increase/(Decrease) in Fund Balance		(1,068,294)	(46,885,826)	0	0	(1,068,294)	(46,885,826)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,210,069	5,141,775	0	0	6,210,069	5,141,775
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	6,210,069		0		6,210,069	
Ending Fund Balance, June 30		5,141,775	(41,744,051)	0	0	5,141,775	(41,744,051)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			67,265	34,000		
Local Revenues	8800	82,787	94,808	9,824,952	10,476,564		
Total Revenues		82,787	94,808	9,892,217	10,510,564	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	55,000	60,000	1,450,000	1,765,000		
Debt Interest and Other Service Charges	7120	36,527	34,808	7,731,467	8,747,214		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	91,527	94,808	9,181,467	10,512,214	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(91,527)	(94,808)	(9,181,467)	(10,512,214)	0	0
Net Increase/Decrease in Fund Balance		(8,740)	0	710,750	(1,650)	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	354,687	345,947	5,536,858	6,247,608		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	354,687		5,536,858		0	
Ending Fund Balance, June 30		345,947	345,947	6,247,608	6,245,958	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 1

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					21,787	23,000
State Revenues	8600					238,367	238,219
Local Revenues	8800					139,618	189,840
Total Income		0	0	0	0	399,772	451,059
Expenditures							
Academic Salaries	1000					350,452	354,480
Classified Salaries	2000					56,152	55,567
Employee Benefits	3000					212,959	242,456
Supplies and Materials	4000					23,715	23,500
Other Operating Expenses and Services	5000					900	2,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	644,178	678,003
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(244,406)	(226,944)
Other Financing Sources	8900					244,406	226,944
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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 2

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
Slate Revenues	8600				
Local Revenues	8800	43,117	35,650	128,947	115,000
Total Income		43,117	35,650	128,947	115,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			248,856	248,066
Employee Benefits	3000			112,897	145,407
Supplies and Materials	4000			157	12,005
Other Operating Expenses and Services	5000		200,000	1,024,903	783,735
Capital Outlay	6000			34,523,697	31,332,936
Total Expenditures		0	200,000	35,910,510	32,522,149
Excess /(Deficiency) of Revenues over Expenditures		43,117	(164,350)	(35,781,563)	(32,407,149)
Other Financing Sources	8900	189,210			46,995,000
Other Outgo	7000			1,375	7,421,070
Net Increase/(Decrease) in Fund Balance		232,327	(164,350)	(35,782,938)	7,166,781
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	2,206,160	2,438,487	67,269,379	31,486,441
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	2,206,160		67,269,379	
Ending Fund Balance, June 30		2,438,487	2,274,137	31,486,441	38,653,222

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

50 Enterprise Funds Group – Part 1

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object	FUND: 59					
	Code	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				

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

60 Enterprise Funds Group

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	665,471	693,300	4,857	4,800		
Other Financing Sources	8900						
Total Income		665,471	693,300	4,857	4,800		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	580,813	697,500				
Capital Outlay	6000						
Total Expenditures		580,813	697,500	0	0		
Net Profit or Loss		84,658	(4,200)	4,857	4,800		
Other Outgo	7000				2,166,615		
Net Increase/(Decrease) in Fund Balance		84,658	(4,200)	4,857	(2,161,815)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,441	96,099	2,156,958	2,161,815		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,441		2,156,958			
Ending Fund Balance, June 30		96,099	91,899	2,161,815	0		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group – Part 1

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			14,422	20,275		
Total Income		0	0	14,422	20,275	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	40,600	34,100				
Other Operating Expenses and Services	5000	10,116	18,225	5,707	21,750		
Capital Outlay	6000	15,302	15,300				
Total Expenditures		66,018	67,625	5,707	21,750	0	0
Excess /(Deficiency) of Revenues over Expenditures		(66,018)	(67,625)	8,715	(1,475)	0	0
Other Financing Sources	8900	179,752	191,310				
Other Outgo	7000	55,720	123,685				
Net Increase/(Decrease) in Fund Balance		58,014	0	8,715	(1,475)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	216,888	274,902	96,282	104,997		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	216,888		96,282		0	
Ending Fund Balance, June 30		274,902	274,902	104,997	103,522	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group – Part 2

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	12,894,784	12,976,082				
State Revenues	8600	270,990	235,881				
Local Revenues	8800					41,834	42,155
Total Income		13,165,774	13,211,963	0	0	41,834	42,155
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					43,587	
Employee Benefits	3000					1,896	
Supplies and Materials	4000					10,000	20,000
Other Operating Expenses and Services	5000					13,410	68,000
Capital Outlay	6000					35,392	7,000
Total Expenditures		0	0	0	0	104,285	95,000
Excess /(Deficiency) of Revenues over Expenditures		13,165,774	13,211,963	0	0	(62,451)	(52,845)
Other Financing Sources	8900						
Other Outgo	7000	13,165,774	13,211,963				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(62,451)	(52,845)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0	0	969,349	906,898
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		969,349	
Ending Fund Balance, June 30		0	0	0	0	906,898	854,053

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group – Part 3

330 MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2011-2012 District ID: 330 Name: MARIN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	244,406
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	189,210

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND
For Actual Year: 2011-2012 Budget Year: 2012-2013 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		649,268			74,866	
		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	74,866	74,866
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	74,866	74,866
Other Operating Expenses and Services	5000			649,268	649,268		649,268
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	649,268	649,268	74,866	724,134
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND
District ID: 330 Name: MARIN

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	593,000			425,223		
		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	425,223	425,223
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	425,223	425,223
Other Operating Expenses and Services	5000			593,000	593,000		593,000
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	593,000	593,000	425,223	1,018,223
Ending Balance					0	0	