

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2012-2013)  
(Budget Report for Fiscal Year 2013-2014)


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

10/8/13  
Date

  
District Superintendent

10-8-13  
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, 2013. 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: 2012-2013

Budget Year: 2013-2014

District ID: 330

Name: MARIN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	7,401,769	7,401,769		7,401,769
Other	1300	6,875,790	6,875,790	417,359	7,293,149
<b>Total Instructional Salaries</b>		14,277,559	14,277,559	417,359	14,694,918
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		2,973,100	128,259	3,101,359
Other	1400		682,519		682,519
<b>Total Non-Instructional Salaries</b>		0	3,655,619	128,259	3,783,878
<b>Total Academic Salaries</b>		14,277,559	17,933,178	545,618	18,478,796
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		7,974,077	844,621	8,818,698
Other	2300		533,904	142,121	676,025
<b>Total Non-Instructional Salaries</b>		0	8,507,981	986,742	9,494,723
<b>Instructional Aides</b>					
Regular Status	2200	971,922	971,922		971,922
Other	2400	218,946	218,946		218,946
<b>Total Instructional Aides</b>		1,190,868	1,190,868	0	1,190,868
<b>Total Classified Salaries</b>		1,190,868	9,698,849	986,742	10,685,591
<b>Employee Benefits</b>	3000				
Supplies and Materials	4000	5,320,394	11,349,512	567,928	11,917,440
Other Operating Expenses	5000		384,458	180,526	564,984
Equipment Replacement	6420		3,806,618	778,460	4,585,078
<b>Total Expenditures Prior to Exclusions</b>		20,788,821	43,172,615	3,059,274	46,231,889

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

District ID: 330

Name: MARIN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	520,616	520,616		520,616
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		346,651		346,651
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		11,171	9,648	20,819
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		616,813		616,813

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

District ID: 330

Name: MARIN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300		68,029		68,029
Equipment	6400				
Equipment - Additional	6410		185,280	8,918	194,198
Equipment - Replacement	6420				0
Total Equipment		0	185,280	8,918	194,198
Total Capital Outlay		0	253,309	8,918	262,227
Other Outgo	7000			1,027,386	1,027,386
Total Exclusions		520,616	1,748,560	1,045,952	2,794,512
Total for ECS 84362, 50% Law		20,268,205	41,424,055	2,013,322	43,437,377
Percent of CEE (Instructional Salary Cost / Total CEE)		48.93%	100.00%		
50% of Current Expense of Education			20,712,028		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		20,268,205	41,424,055	2,013,322	43,437,377
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		20,788,821	43,172,615	3,059,274	46,231,889
Capital Expenditures	6000	58,226	311,561	8,918	320,479
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		20,847,047	43,484,176	3,068,192	46,552,368

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2013

District ID: 330

Name: MARRIN

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and In Banks	9111			0
In County Treasury	9112	6,185,172	1,770,181	7,955,353
Cash With Fiscal Agents	9113		1,951,158	1,951,158
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,628,886	917,450	2,546,336
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	248,754	2,714	251,468
<b>TOTAL ASSETS</b>		8,062,812	4,641,503	12,704,315
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,147,766	8,187	2,155,953
Accrued Salaries and Wages Payable	9520	134,117		134,117
Compensated Absences Payable Current	9530	343,475		343,475
Due to Other Funds	9540	378,892	181,764	560,656
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,128,929	4,451,552	5,580,481
<b>TOTAL LIABILITIES</b>		4,133,179	4,641,503	8,774,682

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	3,929,633		3,929,633
Total Fund Balance		3,929,633	0	3,929,633
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		3,929,633	0	3,929,633
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		8,062,812	4,641,503	12,704,315

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Governmental Funds Group**

**COMBINED BALANCE SHEET**

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

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	171,569	7,374,384	
Cash With Fiscal Agents	9113	213,438		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		385,007	7,374,384	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**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**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	385,007	7,374,384	
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		385,007	7,374,384	0
<b>Fund Balance (GASB 54)</b>	9750			
Nondspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		385,007	7,374,384	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		385,007	7,374,384	0



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31	Bookstore Fund	34	Farm Operation Fund
32	Cafeteria Fund	35	Revenue Bond Project Fund
33	Child Development Fund	39	Other Special Revenue Fund

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			(21,759)			
Cash With Fiscal Agents	9113			13,791			
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			13,652			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	5,684	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			4,451			
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			1,233			
<b>TOTAL LIABILITIES</b>		0	0	5,684	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund	34 Farm Operation Fund
32 Cafeteria Fund	35 Revenue Bond Project Fund
33 Child Development Fund	39 Other Special Revenue Fund

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	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
<b>Fund Balance (GASB 54)</b>	9750						
Nondisposable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	5,684	0	0	0

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund  
42 Revenue Bond Construction Fund

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,465,147	
Cash With Fiscal Agents	9113		50,840,376
Revolving Cash Accounts	9114		(112)
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	560,656	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		25,856
<b>TOTAL ASSETS</b>		3,025,803	50,866,120
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,049	1,617,434
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>TOTAL LIABILITIES</b>		4,049	1,617,434

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**COMBINED BALANCE SHEET**

**41 Capital Outlay Projects Fund**  
**42 Revenue Bond Construction Fund**

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712	3,021,754	
Reserve for Encumbrances Credit	9713		49,248,686
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		3,021,754	49,248,686
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		3,021,754	49,248,686
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,025,803	50,866,120

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

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

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

Annual Financial and Budget Report

50 Enterprise Funds:

**COMBINED BALANCE SHEET**

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

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

**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**51 Bookstore Fund**      **50 Enterprise Funds:**      **53 Farm Operations Fund**  
**52 Cafeteria Fund**      **59 Other Enterprise Fund**

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

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

**CALIFORNIA COMMUNITY COLLEGES**  
Annual Financial and Budget Report

Proprietary Funds Group  
60 Internal Service Funds:

**COMBINED BALANCE SHEET**

61 Self-Insurance Fund  
69 Other Internal Service Fund

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	156,749	
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	113,018	
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		269,767	0



**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Proprietary Funds Group**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	149,919	
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		149,919	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	149,919	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Internal Service Funds:

COMBINED BALANCE SHEET

60 Self-Insurance Fund  
61 Other Internal Service Fund

For Year Ended June 30, 2013

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	119,848	
Unassigned	9790		
Total Reserved Fund Balance		119,848	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		119,848	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		269,767	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112				(346,229)	48,360	1,131,569		
Cash With Fiscal Agents	9113	269,177							
Revolving Cash Accounts	9114		94,953						
Investments (at cost)	9120	110,339							
Accounts Receivable	9130	28,089	3,684		243,335		10,365		2,167,491
Due from Other Funds	9140								
Student Loans Receivable	9150	1,800							
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		409,405	98,637	0	(102,894)	48,360	1,141,934	0	2,167,491

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	116,738			(102,894)		88,652		
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		116,738	0	0	(102,894)	0	88,652	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	116,738	0	0	(102,894)	0	88,652	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	292,668	98,637			48,360	1,053,282		
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								2,167,491
Unassigned	9790								
Total Reserved Fund Balance		292,668	98,637	0	0	48,360	1,053,282	0	2,167,491
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		292,668	98,637	0	0	48,360	1,053,282	0	2,167,491
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		409,406	98,637	0	(102,894)	48,360	1,141,934	0	2,167,491

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2012-2013

District ID: 330

Name: MARIN

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
<b>Federal Revenues</b>	8100						
Forest Revenues	8110		977			977	
Higher Education Act	8120			263,290		263,290	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140			15,251		15,251	
Student Financial Aid	8150					0	
Veterans Education	8160					0	
Vocational and Technical Education Act (VATEA)	8170			179,547		179,547	
Other Federal Revenues	8190			45,296		45,296	
<b>Total Federal Revenues</b>	8100		977	503,384		504,361	
<b>State Revenues</b>	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612					0	
Other General Apportionment	8613		189,074			189,074	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622			305,861		305,861	
Disabled Students Programs and Services(DSPS)	8623			682,039		682,039	
Temporary Assistance for Needy Families (TANF)	8624			15,251		15,251	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			124,055		124,055	
Telecommunications and Technology Infrastructure Program (TTIP)	8626					0	
Other General Categorical Programs	8627			962,250		962,250	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2012-2013

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	501,546		501,546
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		231,166	231,166
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	266,576		266,576
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	2,728		2,728
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	616,813	64,429	681,242
State Mandated Costs	8685	137,854		137,854
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	1,714,591	2,385,051	4,099,642

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Details of General Fund Revenue**

For Actual Year: 2012-2013

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	38,554,174		38,554,174
Tax Allocation, Supplemental Roll	8812	564,446		564,446
Tax Allocation, Unsecured Roll	8813	847,458		847,458
Prior Years Taxes	8816	70,578		70,578
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	57,870		57,870
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	21,700	338,516	360,216
Contract Services	8830			
Contract Instructional Services	8831	6,661		6,661
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	126,111		126,111
Interest and Investment Income	8860	4,401		4,401
Student Fees and Charges	8870			
Community Services Classes	8872	920,429		920,429
Dormitory	8873			0
Enrollment	8874	4,885,138		4,885,138
Contra Revenue Account	8874.1	(2,531,231)		(2,531,231)
Field Trips and Use of Nondistrict Facilities	8875	56,590		56,590
Health Services	8876		280,528	280,528
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	52,509		52,509
Nonresident Tuition	8880	774,110		774,110
Parking Services and Public Transportation	8881		310,227	310,227
Other Student Fees and Charges	8885	22,229		22,229
Other Local Revenues	8890	218,871	466,006	684,877
<b>Total Local Revenues</b>	8800	44,652,044	1,395,277	46,047,321
<b>Total Revenues</b>		46,367,612	4,283,712	50,651,324



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2012-2013

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#		464,710	464,710
<b>Total Other Financing Sources</b>	8900	0	464,710	464,710
<b>Total Revenues and Other Financing Sources</b>		46,367,612	4,748,422	51,116,034

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

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

**SUPPLEMENTAL DATA**

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	86,556	61,450	215,706			363,712
Architecture and Environmental Design	0200	54,335		451			54,786
Environmental Sciences and Technologies	0300	45,256					45,256
Biological Sciences	0400	1,411,646	7,749	26,302	10,924		1,456,621
Business and Management	0500	738,780	14,455	8,101	1,296		762,632
Communications	0600	916,425	15,494	4,815	5,084		941,818
Computer and Information Science	0700	737,916	71,404	15,670	28,818		853,808
Education	0800	1,115,820	432,217	45,728	2,935		1,596,700
Engineering and Related Industrial Technology	0900	812,668	19,401	44,573	15,502		892,144
Fine and Applied Arts	1000	2,701,512	414,810	83,220	1,229		3,200,771
Foreign language	1100	716,975	28,216	712			745,903
Health	1200	1,369,058	325,068	103,117	25,206		1,822,449
Consumer Education And Home Economics	1300	406,114	11,900	1,161			419,175
Law	1400						0
Humanities(letters)	1500	2,671,285	(1,889)	2,280	887		2,672,563
Library Science	1600						0
Mathematics	1700	1,828,136	18,901	232			1,847,269
Military Studies	1800						0
Physical Sciences	1900	1,284,842	850	10,366	365		1,296,423
Psychology	2000	466,196	20,128	2,479	408		489,211
Public Affairs and Services	2100	72,858					72,858
Social Sciences	2200	1,150,905	20,123	2,855			1,173,883
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,038,883	168,789	4,984			2,212,656
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	357,449	163,167				520,616
<b>Sub-Total Instructional Activities</b>		20,983,615	1,792,233	572,752	92,654		23,441,254
<b>Total Expenditures for GF Activities*</b>		22,263,809	22,196,011	5,989,896	374,915	1,503,545	52,328,176

\*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: 2012-2013

Budget Year: 2013-2014

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	741,274	1,774,309	86,981	9,087		2,611,651
Course and Curriculum Development	6020		53,533	2,386			55,919
Academic / Faculty Senate	6030		299,301	3,797	763		303,861
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		<b>741,274</b>	<b>2,127,143</b>	<b>93,164</b>	<b>9,850</b>	<b>0</b>	<b>2,971,431</b>
Instructional Support Services	6100						
Learning Center	6110	79,192					79,192
Library	6120		735,478	41,677	76,157		853,312
Media	6130		480,593	4,455	2,549		487,597
Museums and Galleries	6140		5,823				5,823
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		8,506				8,506
<b>Total Instructional Support Services</b>		<b>79,192</b>	<b>1,230,400</b>	<b>46,132</b>	<b>78,706</b>	<b>0</b>	<b>1,434,430</b>
Admissions and Records	6200		1,151,465	30,156			1,181,621
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,445,634	25,736	804		1,472,174
Matriculation and Student Assessment	6320		38,009	680			38,689
Transfer Programs	6330		77,428	2,337	341		80,106
Career Guidance	6340			(95)			(95)
Other Student Counseling and Guidance	6390		16,750				16,750
<b>Total Student Counseling and Guidance</b>		<b>0</b>	<b>1,577,821</b>	<b>28,658</b>	<b>1,145</b>	<b>0</b>	<b>1,607,624</b>

**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: 2012-2013

Budget Year: 2013-2014

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		533,356	140,900			674,256
Extended Opportunity Programs and Services (EOPS)	6430		410,433	2,831			413,264
Health Services	6440		221,696	121,484			343,180
Student Personnel Administration	6450		828,485	42,009	4,109		874,603
Financial Aid Administration	6460		598,940	33,704	2,387		635,031
Job Placement Services	6470		56,940	9,774			66,714
Veterans Services	6480			81	579		660
Miscellaneous Student Services	6490		122,671	34,122	28,966		185,759
<b>Total Other Student Services</b>		0	2,772,521	384,905	36,041	0	3,193,467
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,286,790	362,313	23,587		1,672,690
Custodial Services	6530		1,142,452	52,102			1,194,554
Grounds Maintenance and Repairs	6550		571,431	63,046	12,546		647,023
Utilities	6570			1,247,340			1,247,340
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,000,673	1,724,801	36,133	0	4,761,607
<b>Planning, Policymaking and Coordinations</b>	6600		1,426,738	512,017	1,145		1,939,900

\* 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: 2012-2013

Budget Year: 2013-2014

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		385,784	208,583	4,877		599,244
Fiscal Operations	6720		899,609	143,229	1,597		1,044,435
Human Resources Management	6730		754,475	86,540	9,147		850,162
Noninstruct Staff Retirees' Benefits & Retirement *	6740		346,651				346,651
Staff Development	6750		138,218	3,840			142,058
Staff Diversity	6760			4,497			4,497
Logistical Services	6770		1,446,271	537,149	61,477		2,044,897
Management Information Systems	6780		1,436,899	165,115	31,245		1,633,259
Other General Institutional Support Services	6790		505	428,973			429,478
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>0</b>	<b>5,408,412</b>	<b>1,577,926</b>	<b>108,343</b>	<b>0</b>	<b>7,094,681</b>
Community Services & Economic Development	6800						
Community Recreation	6810		10,474	121,369	8,853		140,696
Community Service Classes	6820	458,399	1,550,140	722,347	65		2,730,951
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		54,320	17,340			71,660
<b>Total Community Services</b>	<b>6800</b>	<b>458,399</b>	<b>1,614,934</b>	<b>861,056</b>	<b>8,918</b>	<b>0</b>	<b>2,943,307</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		34,830				34,830
Child Development Centers	6920		600				600
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			17,123	1,980		19,103
Student and Co-Curricular Activities	6960	1,329	58,241	141,206			200,776
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	<b>6900</b>	<b>1,329</b>	<b>93,671</b>	<b>158,329</b>	<b>1,980</b>	<b>0</b>	<b>255,309</b>
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

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						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	<b>7200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,027,386	1,027,386
Student Aid	7320					476,159	476,159
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	<b>7300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,503,545</b>	<b>1,503,545</b>
Sub-Total Non-Instructional Activities		1,280,194	20,403,778	5,417,144	282,261	1,503,545	28,886,922
<b>Total Expenditures General Fund: activities *</b>		<b>22,263,809</b>	<b>22,196,011</b>	<b>5,989,896</b>	<b>374,915</b>	<b>1,503,545</b>	<b>52,328,176</b>

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2013-2014

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2013-2014 Appropriations Limit:				
A.	2012-2013 Appropriations Limit:				\$48,167,835
B.	2013-2014 Price Factor:	1.0512			
C.	Population factor:				
	1. 2011-2012 Second Period Actual FTES	4,919.00			
	2. 2012-2013 Second Period Actual FTES	4,703.00			
	3. 2012-2013 Population change factor (C2/C1)	0.9561			
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)				\$48,411,194
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)				\$48,411,194
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)				\$48,411,194
II.	2013-2014 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.)				265,241
C.	Local Property taxes				41,566,787
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				3,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				0
H.	2013-2014 Appropriations Subject to Limit				\$41,835,028



## 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: 2012-2013

Budget Year: 2013-2014

## General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	977	1,000	503,384	483,266	504,361	484,266
State Revenues	8600	1,714,591	1,658,001	2,385,051	2,876,523	4,099,642	4,534,524
Local Revenues	8800	44,652,044	46,463,759	1,395,277	6,168,225	46,047,321	52,631,984
<b>Total Revenues</b>		<b>46,367,612</b>	<b>48,122,760</b>	<b>4,283,712</b>	<b>9,528,014</b>	<b>50,651,324</b>	<b>57,650,774</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	18,478,796	17,687,675	950,107	840,505	19,428,903	18,528,180
Classified Salaries	2000	10,685,591	11,054,791	1,575,161	1,567,702	12,260,752	12,622,493
Employee Benefits	3000	11,917,440	12,848,318	852,725	821,172	12,770,165	13,669,490
Supplies and Materials	4000	564,981	790,036	188,045	1,387,676	753,026	2,187,712
Other Operating Expenses and Services	5000	4,585,081	5,508,703	651,789	951,905	5,236,870	6,460,608
Capital Outlay	6000	320,479	364,075	54,436	2,179,265	374,915	2,543,340
<b>Total Expenditures</b>		<b>46,552,368</b>	<b>48,253,598</b>	<b>4,272,263</b>	<b>7,758,225</b>	<b>50,824,631</b>	<b>56,011,823</b>
<b>Excess ((Deficiency) of Revenues over Expenditures</b>		<b>(184,756)</b>	<b>(130,838)</b>	<b>11,449</b>	<b>1,769,789</b>	<b>(173,307)</b>	<b>1,638,951</b>
<b>Other Financing Sources</b>	8900			464,710	475,222	464,710	475,222
<b>Other Outgo</b>	7000	1,027,386	711,130	476,159	2,245,011	1,503,545	2,956,141
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(1,212,142)</b>	<b>(841,968)</b>	<b>0</b>	<b>0</b>	<b>(1,212,142)</b>	<b>(841,968)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,141,775	3,929,633	0	0	5,141,775	3,929,633
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,141,775		0		5,141,775	
<b>Ending Fund Balance, June 30</b>		<b>3,929,633</b>	<b>3,087,665</b>	<b>0</b>	<b>0</b>	<b>3,929,633</b>	<b>3,087,665</b>

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600			67,391	50,000		
Local Revenues	8800	133,893	133,200	18,031,055	12,218,860		
<b>Total Revenues</b>		133,893	133,200	18,098,446	12,268,860	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983			44,380,000			
<b>Total Other Financing Sources</b>		0	0	44,380,000	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	60,000	65,000	53,164,708	2,670,000		
Debt Interest and Other Service Charges	7120	34,833	32,783	8,186,962	9,598,860		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	94,833	97,783	61,351,670	12,268,860	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(94,833)	(97,783)	(16,971,670)	(12,268,860)	0	0
<b>Net Increase/Decrease in Fund Balance</b>		39,060	35,417	1,126,776	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	345,947	385,007	6,247,608	7,374,384		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	345,947		6,247,608		0	
<b>Ending Fund Balance, June 30</b>		385,007	420,424	7,374,384	7,374,384	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
<b>REVENUES:</b>							
Federal Revenues	8100					20,799	23,000
State Revenues	8600					222,768	238,219
Local Revenues	8800					234,555	223,514
<b>Total Income</b>		0	0	0	0	478,122	484,733
<b>Expenditures</b>							
Academic Salaries	1000					355,314	359,369
Classified Salaries	2000					58,768	81,772
Employee Benefits	3000					222,541	250,500
Supplies and Materials	4000					24,280	28,000
Other Operating Expenses and Services	5000					1,003	1,000
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	661,906	720,641
<b>Excess (Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(183,784)	(235,906)
<b>Other Financing Sources</b>	8900					183,784	235,908
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess (Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group  
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

		Object	FUND: 41		FUND 42	
		Code	CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
Description			Actual	Budget	Actual	Budget
REVENUES:						
Federal Revenues		8100				
State Revenues		8600				
Local Revenues		8800	22,611	3,000	53,466	60,000
Total Income			22,611	3,000	53,466	60,000
Expenditures						
Academic Salaries		1000				
Classified Salaries		2000			230,164	231,700
Employee Benefits		3000			105,058	161,000
Supplies and Materials		4000			252	48,767
Other Operating Expenses and Services		5000		650,000	867,637	1,949,110
Capital Outlay		6000			27,981,435	28,139,299
Total Expenditures			0	650,000	29,184,546	30,529,876
Excess /(Deficiency) of Revenues over Expenditures			22,611	(647,000)	(29,131,080)	(30,489,876)
Other Financing Sources		8900	560,656		46,995,000	
Other Outgo		7000			101,675	6,292,988
Net Increase/(Decrease) in Fund Balance			583,267	(647,000)	17,762,245	(36,762,864)
Beginning Fund Balance:						
Net Beginning Balance, July 1		9010	2,438,487	3,021,754	31,486,441	49,248,686
Prior Years Adjusments		9020				
Adjusted Beginning Balance		9030	2,438,487		31,486,441	
Ending Fund Balance, June 30			3,021,754	2,374,754	49,248,686	12,486,822

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
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
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	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: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

		Object	FUND: 59							
		Code	OTHER ENTERPRISE FUND							
Description			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	0						
Ending Fund Balance, June 30			0	0						

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group  
60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	659,465	639,750	2,263			
Other Financing Sources	8900						
<b>Total Income</b>		659,465	639,750	2,263	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	635,716	639,750				
Capital Outlay	6000						
<b>Total Expenditures</b>		635,716	639,750	0	0		
<b>Net Profit or Loss</b>		23,749	0	2,263	0		
<b>Other Outgo</b>	7000			2,164,078			
<b>Net Increase/(Decrease) in Fund Balance</b>		23,749	0	(2,161,815)	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	96,099	119,848	2,161,815	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	96,099		2,161,815			
<b>Ending Fund Balance, June 30</b>		119,848	119,848	0	0		



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	170,365	192,810	13,040	20,275		
<b>Total Income</b>		170,365	192,810	13,040	20,275	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	26,356	31,800				
Other Operating Expenses and Services	5000	11,364	20,025	19,400	21,750		
Capital Outlay	6000	10,510	10,300				
<b>Total Expenditures</b>		48,230	62,125	19,400	21,750	0	0
<b>Excess/(Deficiency) of Revenues over Expenditures</b>		122,135	130,685	(6,360)	(1,475)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	104,369	130,685				
<b>Net Increase/(Decrease) in Fund Balance</b>		17,766	0	(6,360)	(1,475)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	274,902	292,668	104,997	98,637		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	274,902		104,997		0	
<b>Ending Fund Balance, June 30</b>		292,668	292,668	98,637	97,162	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
<b>REVENUES:</b>							
Federal Revenues	8100	11,827,760	12,017,027				
State Revenues	8600	274,289	278,653				
Local Revenues	8800					253,973	42,155
<b>Total Income</b>		12,102,049	12,295,680	0	0	253,973	42,155
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					6,000	20,000
Other Operating Expenses and Services	5000					6,325	500,000
Capital Outlay	6000					91,739	
<b>Total Expenditures</b>		0	0	0	0	104,064	520,000
<b>Excess (Deficiency) of Revenues over Expenditures</b>		12,102,049	12,295,680	0	0	149,909	(477,845)
<b>Other Financing Sources</b>	8900			48,360			
<b>Other Outgo</b>	7000	12,102,049	12,295,680				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	48,360	0	146,384	(477,845)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0		48,360	906,898	1,053,282
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		906,898	
<b>Ending Fund Balance, June 30</b>		0	0	48,360	48,360	1,053,282	575,437

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

		Object	FUND: 77		FUND 79	
		Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
Description			Actual	Budget	Actual	Budget
REVENUES:						
Federal Revenues		8100				
State Revenues		8600				
Local Revenues		8800			3,440	152,784
Total Income			0	0	3,440	152,784
Expenditures						
Academic Salaries		1000				
Classified Salaries		2000				
Employee Benefits		3000				
Supplies and Materials		4000				
Other Operating Expenses and Services		5000			27	3,246
Capital Outlay		6000				
Total Expenditures			0	0	27	3,246
Excess /(Deficiency) of Revenues over Expenditures			0	0	3,413	149,538
Other Financing Sources		8900				
Other Outgo		7000				
Net Increase/(Decrease) in Fund Balance			0	0	2,167,491	149,538
Beginning Fund Balance:						
Net Beginning Balance, July 1		9010			0	2,167,491
Prior Years Adjustments		9020				
Adjusted Beginning Balance		9030	0	0		0
Ending Fund Balance, June 30			0	0	2,167,491	2,317,029

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 330

Name: MARIN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	183,784
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	378,892
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	181,764

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 330

Name: MARIN

**Receipt and Expenditures of Lottery Proceeds**  
**Lottery Actual Report**  
**L10 GENERAL FUND**

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20	
Lottery Adjustments and Proceeds:					Instructional Materials Proposition 20	Total
Net Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030				0	
Actual Fiscal Year Data						
State Lottery Proceeds:	8681	616,813			64,429	
		Instructional & Institutional Unrestricted				
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)
<b>Expenditures</b>						
Academic Salaries	1000				0	0
Classified Salaries	2000				0	0
Employee Benefits	3000				0	0
<b>Supplies &amp; Materials</b>	4000					
Software	4100				0	0
Books, Magazines, & Periodicals	4200				0	0
Instructional Supplies & Materials	4300				64,429	64,429
Noninstructional Supplies & Mtrls	4400				0	0
<b>Total Supplies and Materials</b>		0	0	0	0	64,429
Other Operating Expenses and Services	5000			616,813	616,813	616,813
Capital Outlay	6000					
Library Books	6300				0	0
Equipment	6400					
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
<b>Total Capital Outlay</b>		0	0	0	0	0
Other Outgo	7000				0	0
<b>Total Expenditures</b>		0	0	616,813	616,813	681,242
<b>Ending Balance</b>					0	0

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 330

Name: MARIN

**Receipt and Expenditures of Lottery Proceeds**  
**L10 GENERAL FUND**  
**L10 GENERAL FUND**

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030						
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	611,155			523,342		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20		
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted		
					Instructional (AC 0100-4900)		
					Total		
<b>Expenditures</b>							
Academic Salaries	1000				0		
Classified Salaries	2000				0		
Employee Benefits	3000				0		
Supplies & Materials	4000				0		
Software	4100				0		
Books, Magazines, & Periodicals	4200				0		
Instructional Supplies & Materials	4300				523,342		
Noninstructional Supplies & Mtrls	4400				0		
<b>Total Supplies and Materials</b>		0	0	0	523,342		
Other Operating Expenses and Services	5000				611,155		
Capital Outlay	6000				611,155		
Library Books	6300				0		
Equipment	6400				0		
Equipment - Additional	6410				0		
Equipment - Replacement	6420				0		
<b>Total Capital Outlay</b>		0	0	0	0		
Other Outgo	7000				0		
<b>Total Expenditures</b>		0	0	611,155	611,155		
<b>Ending Balance</b>					523,342		
					0		
					1,134,497		

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of Education Protection Account**

For Actual Year: 2012-2013

District ID: 330

Name: MARIN

EPA Revenue	501,546
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	501,546	0	0	501,546
TOTAL		501,546	0	0	501,546