CALIFORNIA COMMUNITY COLLEGES CHANCELLOR'S OFFICE

Certify CCFS-	311 Data Annual B	udget and Fina	ancial Report (CCFS-31	1)
DISTRICT: MAR Actual Year: 2013-			Budget Year: 2014-201	1.5
District Certifica Chief Business Office		Annual data h	nas passed the audit ch	eck
Last Name:	Nelson	First Name:	Greg	-
Area code	415	Phone Number:	883-221	Ext: 8100
Electronic Cert Date:	Oct 9 2014 5:21PM	Data is certific	ed *	

*

California Community Colleges, Chancellor's Office 1102 Q Street Sacramento, California 95814-6511 Send questions to Fiscal Services | <u>CCFS311Admin@cccco.edu</u> © 2008 State of California. All Rights Reserved.

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2013-2014) (Budget Report for Fiscal Year 2014-2015)

This is to certify that the Annual Financial and Budget Report has beer in accordance with the <i>California Code of Regulations</i> , beginning with best of my knowledge, the data contained in this report are correct.	
Millelm	/ 1 ,
	10/10/14
District Chief Business Officer Tww www. C.	/ a - / 5 - / 4
District Superintendent	Date

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, 2014. Please submit the report to:

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

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: 2013-2014

Budget Year: 2014-2015

District ID: 330

		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	7,082,658	7,082,658		7,082,65
Other	1300	7,011,358	7,011,358	420,801	7,432,15
Total Instructional Salaries		14,094,016	14,094,016	420,801	14,514,81
Non-Instructional Salaries					
Contract or Regular	1200	İ	2,501,737	106,388	2,608,12
Other	1400		652,653		652,65
Total Non-Instructional Salaries	tion and a real transfer and and an experience of the second	0	3,154,390	106,388	3,260,77
Total Academic Salaries		14,094,016	17,248,406	527,189	17,775,595
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		7,441,636	771,450	8,213,086
Other	2300		444,378	124,720	569,098
Total Non-Instructional Salaries		0	7,886,014	896,170	8,782,184
Instructional Aldes					
Regular Status	2200	894,894	894,894		894,894
Other	2400	232,567	232,567		232,567
Total Instructional Aides		1,127,461	1,127,461	0	1,127,461
Total Classified Salaries		1,127,461	9,013,475	896,170	9,909,64
Employee Benefits	3000	5,224,198	11,023,893	513,718	11,537,61
Supplies and Materials	4000		401,536	142,453	543,98
Other Operating Expenses	5000		3,588,415	747,789	4,336,20
Equipment Replacement	6420				
Total Expenditures Prior to Exclusions		20,445,675	41,275,725	2,827,319	44,103,04

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

Annual Financial and Budget Report

For Actual Year: 2013-2014

The Current Expense of Education

SUPPLEMENTAL DATA

Budget Year: 2014-2015

District ID: 330

Name: MARIN

S11 GENERAL FUND - UNRESTRICTED SUBFUND

	I	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	-	ECS 84362 A	ECS 84362 B	Excluded	
	1	Instructional Salary Cost	Total CEE	Activities	
Exclusions	4	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	687,138	687,138		687,138
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		391		391
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		565,934		565,934
Objects to Exclude	Object Code				
Rents and Leases	5060		25,211	3,326	28,537
Lottery Expenditures		i i i i i i i i i i i i i i i i i i i			
Academic Salaries	1000	and the second of the second o		en en la companya de	Ċ
Classified Salaries	2000				C
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				C
Books, Magazines, & Periodicals	4200				O
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				C
Total Supplies and Materials		0	. 0	0	C
Other Operating Expenses and Services	5000		565,322		565,322

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

Annual Financial and Budget Report

For Actual Year: 2013-2014

The Current Expense of Education

SUPPLEMENTAL DATA

Budget Year: 2014-2015

District ID: 330

Name: MARIN

S11 GENERAL FUND - UNRESTRICTED SUBFUND

		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		68,561		68,561
Equipment	6400		I 1		
Equipment - Additional	6410		1,353,153	425,206	1,778,359
Equipment - Replacement	6420				Ö
Total Equipment		0	1,353,153	425,206	1,778,359
Total Capital Outlay		0	1,421,714	425,206	1,846,920
Other Outgo	7000			1,505,849	1,505,849
Total Exclusions	ا المساور و المساور ال	687,138	3,265,710	1,934,381	5,200,091
Total for ECS 84362, 50% Law		19,758,537	38,010,015	892,938	38,902,953
Percent of CEE (Instructional Salary Cost / Total CEE)		51.98%	100.00%		
50% of Current Expense of Education			19,005,008		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom		19,758,537	38,010,015	892,938	38,902,953
Instructors					
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		20,445,675	41,275,725	2,827,319	44,103,044
Capital Expenditures	6000	(13,545)	1,421,712	425,206	1,846,918
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		20,432,130	42,697,437	3,252,525	45,949,962

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 330

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	7,788,669	1,352,696	9,141,365
Cash With Fiscal Agents	9113		1,474,416	1,474,416
Revolving Cash Accounts	9114			0
Investments (at cost)	9120		in the second	0
Accounts Receivable	9130	1,626,881	778,681	2,405,562
Due from Other Funds	9140		er versie en en en en en en en	0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	688,042	6,875	694,917
TOTAL ASSETS		10,103,592	3,612,668	13,716,260
LIABILITIES				
Current Liabilities and Deferred Revenue	9500	•	. ""	
Accounts Payable	9510	2,811,415	283,875	3,095,290
Accrued Salaries and Wages Payable	9520	134,997		134,997
Compensated Absences Payable Current	9530	278,709		278,709
Due to Other Funds	9540	214,231	a server and server and	214,231
Temporary Loans	9550		14	0
Current Portion of Long-Term Debt	9560	e e e e e e e e e e e e e e e e e e e		0
Deferred Revenues	9570	1,323,987	3,328,793	4,652,780
TOTAL LIABILITIES		4,763,339	3,612,668	8,376,007

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 330

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713		· · · · · · · · · · · · · · · · · · ·	0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	5,340,253		5,340,253
Total Fund Balance		5,340,253	0	5,340,253
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			Ō
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		5,340,253	0	5,340,253
TOTAL LIABILITIES AND FUND EQUITY	1 1	10,103,592	3,612,668	13,716,260

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2014

District ID: 330

		21	22	29	
		Bond Interest	Revenue Bond		
	CA	and	Interest and	Other Debt	
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund	
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	209,746	7,460,055		
Cash With Fiscal Agents	9113	213,439			
Investments (at cost)	9120		and the same of th		
Accounts Receivable	9130				
Due from Other Funds	9140				
TOTAL ASSETS	. The street was as a summary to the street when the street of	423,185	7,460,055	0	
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530		e e commente de la lace		
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
TOTAL LIABILITIES		0	0	0	

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2014

District ID: 330

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	1.00	V 14. Million 1	
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	423,185	7,460,055	
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		423,185	7,460,055	O
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			·
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790		and the second second	
TOTAL FUND EQUITY		423,185	7,460,055	0
TOTAL LIABILITIES AND FUND EQUITY		423,185	7,460,055	C

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

9 Other Special Revenue Fund

For Year Ended June 30, 2014

District ID: 330

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						.,
In County Treasury	9112			4,387			
Cash With Fiscal Agents	9113			(13,867)			
Revolving Cash Accounts	9114			. ,			
Investments (at cost)	9120			, , , , , , , , , , , , , , , , , , , ,	:		
Accounts Receivable	9130			14,994			
Due from Other Funds	9140						,
Inventories, Stores, and Prepaid Items	9200		a service and the service a				
Inventories and Stores	9210					. '	
Prepaid Items	9220						
TOTAL ASSETS	ner menga meli semen meli Agai mendendi de cabad del 179 d'Arto, 1879 (0	0	5,514	0	0	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	•		5,514			
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	and the second of the second o	0	0	5,514	0	0	(

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2014

District ID: 330

	Ţ	31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	C
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	O
Reserve for Encumbrances Debit	9714	0	0	0	0	0	C
Reserve for Debt Services	9715	0	0	0	0	0	c
Assigned/Committed	9754	0	0	0	0	0	C
Unassigned	9790	0	O	0	0	0	C
Total Fund Balance		0	0	0	0	0	(
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	
Restricted Fund Balance	9752	0	0	0	0	0	C
Committed Fund Balance	9753	0	0	0	0	0	(
Assigned Fund Balance	9754	0	0	0	0	0	(
Total Designated Fund Balance		0	0	0	0	0	(
Uncommitted Fund Balance	9790	0	0	0	0	0	(
TOTAL FUND EQUITY		0	0	0	0	0	(
TOTAL LIABILITIES AND FUND EQUITY		0	0	5,514	0	0	

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, 2014

District ID: 330

		41	42	43
D	CA	Capital Outlay	Revenue Bond Construction Fund	General Obligation
Description	(Object)	Projects Fund	Construction Fund	pona runa
ASSETS	0400			
Cash, Investments, and Receivables	9100			
Cash:				i La companya di sanggaran di sangg
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,055,869	33,127,997	*
Cash With Fiscal Agents	9113		(112)	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	214,231		
Inventories, Stores, and Prepaid Items	9200	e e e e e e e e e e e e e e e e e e e	to the the transfer of the transfer of the transfer	
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,270,100	33,127,885	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	89,991	2,808,068	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			en e
Current Portion of Long-Term Debt	9560		en e	and the second s
Deferred Revenues	9570			
TOTAL LIABILITIES		89,991	2,808,068	0

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

For Year Ended June 30, 2014

District ID: 330

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	3,180,109	30,319,817	
Reserve for Encumbrances Credit	9713		·	a see a
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790		· • • • • • • • • • • • • • • • • • • •	
Total Fund Balance		3,180,109	30,319,817	C
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			Carlo Carlo Control Carlo Carl
Total Designated Fund Balance		0	0	C
Uncommitted Fund Balance	9790		and the second of the second o	
TOTAL FUND EQUITY		3,180,109	30,319,817	
TOTAL LIABILITIES AND FUND EQUITY		3,270,100	33,127,885	(

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

53 Farm Operations Fund

COMBINED BALANCE SHEET

51 Bookstore Fund52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 330

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	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		a was en en en en en		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		and the second of the second of the second		
Prepaid Items	9220		and the second of the second	to the second se	
Fixed Assets	9300				
Sites	9310	. ,		e e e e e e e e e e e e e e e e e e e	
Site Improvements	9320	ï		·	
Accumulated Depreciation Site Improvements	9321				,
Buildings	9330			and the second s	
Accumulated Depreciation Buildings	9331		and the second s		
Library Books	9340				
Equipment	9350			,	
Accumulated Depreciation Equipment	9351				
	9360				
Work in Progress	3300	0		. 0	
Total Fixed Assets	_	0			againment or a garden height in the Art Art in the Contract of
TOTAL ASSETS	1	٥	0	0.	(

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 330

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	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				with annual state of the law to the contract of the contract o
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				and the second second
Certificates of Participation	9630				· · · · · · · · · · · · · · · · · · ·
Lease Purchase of Capital Lease	9640				Anna ana antono eo are
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

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 330

		51	52	53	59	
	CA	Bookstore	Cafeteria	Farm Operations	Other Enterprise	
Description	(Object)	Fund	Fund	Fund	Fund	
FUND EQUITY						
Fund Balance Reserved	9710			a description	4.14	
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	(
Fund Balance (GASB 54)	9750					
Nonspendable Fund Balance	9751	,		6 T T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1 T 1		
Restricted Fund Balance	9752					
Committed Fund Balance	9753					
Assigned Fund Balance	9754					
Total Designated Fund Balance		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		
TOTAL LIABILITIES AND FUND EQUITY		0	0	0		

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2014

District ID: 330

	CA	61	69 Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:		. ve . retue de en em	
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	217,167	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	i jiga saksida ka sida da	
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150	e encentral en en en	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210	and a great of the second seco	
Prepaid Items	9220	22,001	e e se e e e e e
Fixed Assets	9300	, and an end of	
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321	and the same of the same of the same	a kanan kanan an manan a
the control of the co	9330		
Buildings	9331	aga ang mananan an ana ang	
Accumulated Depreciation Buildings	9340	and the second s	and the second second second second
Library Books			and the second of the second o
Equipment	9350		and the second second second
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -
Total Fixed Assets		0	0
TOTAL ASSETS		239,168	0

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2014

District ID: 330

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	125,399	*
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	and the second of the second of	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		125,399	
Long-Term Liabilities	9600		
Bonds Payable	9610	ere er e e	
Revenue Bonds Payable	9620		and the second second second
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		e sa see a comment of the see
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660	,	
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities	55.5	0	0
TOTAL LIABILITIES	968	125,399	0

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2014

District ID: 330

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	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	and the second s	
Assigned/Committed	9754	113,768	
Unassigned	9790		
Total Reserved Fund Balance		113,768	C
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	,	
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	C
Uncommitted(Unrestricted) Fund Balance	9790	and the same of th	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		Carrier State of the Control of the
Investment in General Fixed Assets	9890	, , , , , , , , , , , , , , , , , , ,	
TOTAL FUND EQUITY		113,768	(
TOTAL LIABILITIES AND FUND EQUITY		239,167	(

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
SSETS									
Cash, Investments, and Receivables	9100								
Cash:									,
Awaiting Deposit and in Banks	9111				- 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
In County Treasury	9112				(629,588)	309,429			
Cash With Fiscal Agents	9113	302,003	91,483	-,		3,000	1,001,782		·
Revolving Cash Accounts	9114		· ·						
Investments (at cost)	9120	110,529							2,501,792
Accounts Receivable	9130	10,977	220		534,814	10	8,129		
Due from Other Funds	9140		**						
Student Loans Receivable	9150	1,900		AND THE PROPERTY OF		İ			
Inventories, Stores, and Prepaid Items	9200		and the second second						
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310		·						
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330	×		, .,, .,, .,, .,		15.000			·
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	N 1
OTAL ASSETS		425,409	91,703	0	(94,774)	312,439	1,009,911	0	2,501,79

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

For Year Ended June 30, 2014	7.04.01	10. 330	Name. WARM	72	74	75	76	77	79
	CA	71 Associated Students	72 Student Representation	73 Student Body Center Fee	Student Financial Aid	Scholarship and Loan	Investment	Deferred Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	134,453			(94,774)	1,060			
Accrued Salaries and Wages Payable	9520	Ï					52		
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570					Constituting with the constitution of the cons		Analytika elementelemen berkeinteleme vara vara mara marinkarintelemente te Ark	
Total Current Liabilities and Deferred Revenue	1	134,453	0	0	(94,774)	1,060	52	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640					<u> </u>			
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities	İ	O	0	0	0	0	0	0	
TOTAL LIABILITIES	968	134,453	0	0	(94,774)	1,060	52	<u>C</u>	

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710			·					
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	289,956	91,703			311,378	1,009,859	,	
Reserve for Encumbrances Credit	9713				·				
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715							••	
Assigned/Committed	9754								2,501,792
Unassigned	9790			`				·	
Total Reserved Fund Balance		289,956	91,703	0	0	311,378	1,009,859	0	2,501,792
Fund Balance (GASB 54)	9750								,
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		o	0	0	0	o	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850		,						,
Investment in General Fixed Assets	9890			e us et settete se					
TOTAL FUND EQUITY		289,956	91,703	0	0	311,378	1,009,859	0	2,501,792
TOTAL LIABILITIES AND FUND EQUITY		424,409	91,703	0	(94,774)	312,438	1,009,911	0	2,501,792

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 330

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	798		798
Higher Education Act	8120		281,814	281,814
Workforce Investment Act	8130			C
Temporary Assistance for Needy Families (TANF)	8140		15,098	15,098
Student Financial Aid	8150			C
Veterans Education	8160	. ,		C
Vocational and Technical Education Act (VATEA)	8170		172,784	172,784
Other Federal Revenues	8190		43,167	43,167
Total Federal Revnues	8100	798	512,863	513,661
State Revenues	8600			
General Apportionments	8610			(
Apprenticeship Apportionment	8611	,		
State General Apportionment	8612			
Other General Apportionment	8613	189,074		189,074
General Categorical Programs	8620			
Child Development	8621	,		(
Extended Opportunity Programs and Services(EOPS)	8622		441,286	441,28
Disabled Students Programs and Services(DSPS)	8623		665,696	665,69
Temporary Assistance for Needy Families (TANF)	8624		15,098	15,09
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		144,215	144,21
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			1
Other General Categorical Programs	8627		779,940	779,94

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 330

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	403,214		403,214
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652	#43 prints p #44 prints 1.5 p. 1.5 million record prints p	317,296	317,296
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	264,374		264,374
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,388		3,388
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	565,322	65,521	630,843
State Mandated Costs	8685	131,867		131,867
Other State Non-Tax Revnues	8686	•		0
Other State Revenues	8690			0
Total State Revenues	8600	1,557,239	2,429,052	3,986,291

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 330

For Actual Year: 2013-2014 District ID: 330	Name:	MARIN		
		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	40,323,979		40,323,979
Tax Allocation, Supplemental Roll	8812	923,983		923,983
Tax Allocation, Unsecured Roll	8813	879,379		879,379
Prior Years Taxes	8816	56,116		56,116
Education Revenues Augmentation Fund (ERAF)	8817			C
Redevelopment Agency Funds - Pass Through	8818	44,006		44,006
Redevelopment Agency Funds - Residual	8819			. (
Redevelopment Agency Funds - Asset Liquidation	8819.1			. (
Contributions, Gifts, Grants, and Endowments	8820	40,500	353,266	393,766
Contract Services	8830			
Contract Instructional Services	8831			(
Other Contranct Services	8832	5,592		5,592
Sales and Commissions	8840			(
Rentals and Leases	8850	183,229	, -	183,229
Interest and Investment Income	8860	4,463		4,463
Student Fees and Charges	8870			
Community Services Classes	8872	857,480		857,480
Dormitory	8873		,	(
Enrollment	8874	2,130,932		2,130,932
Contra Revenue Account	8874.1			(
Field Trips and Use of Nondistrict Facilities	8875	4,980		4,98
Health Services	8876		314,000	314,000
Instructional Materials Fees and Sales of Materials	8877	44,435		44,43
Insurance	8878	1,100 % 11 10		(
Student Records	8879	42,256		42,256
Nonresident Tuition	8880	807,226		807,226
Parking Services and Public Transportation	8881		738,434	738,434
Other Student Fees and Charges	8885	22,912		22,91
Other Local Revenues	8890	201,886	1,519,974	1,721,86
Total Local Revenues	8800	46,573,354	2,925,674	49,499,028
Total Revenues		48,131,391	5,867,589	53,998,98

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 330

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900	7,0,00	7.0.00	
Proceeds of General Fixed Assets	8910	3,113		3,113
Proceeds of Long-Term Debt	8940	288,103		288,103
Incoming Transfers (8981/8982/8983)	898#	443,823	498,343	942,166
Total Other Financing Sources	8900	735,039	498,343	1,233,382
Total Revenues and Other Financing Sources		48,866,430	6,365,932	. 55,232,362

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

		Salaries and	Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	74,378	35,541	10,634	2,207		122,760
Architecture and Environmental Design	0200	50,597		266			50,863
Environmental Sciences and Technologies	0300	95,186					95,186
Biological Sciences	0400	1,331,510	11,725	34,451	5,274		1,382,960
Business and Management	0500	756,715	7,497	5,501	5,507	industry provided that the charge of the reput for a provided and the copy of programs grows of the latter of all the copy of	775,220
Communications	0600	732,905	24,193	20,387	8,416		785,901
Computer and Information Science	0700	866,934	42,274	15,346			924,554
Education	0800	1,023,596	318,364	82,058	2,592		1,426,610
Engineering and Related Industrial Technology	0900	889,699	11,647	62,413	3,461		967,220
Fine and Applied Arts	1000	2,447,139	411,367	86,049	(41,139)		2,903,416
Foreign language	1100	722,085	29,711	1,909			753,705
Health	1200	1,446,459	187,680	116,123	93,599	American Committee and the state of the stat	1,843,861
Consumer Education And Home Economics	1300	374,598	7,177	1,389			383,164
Law	1400		***				O
Humanities(Letters)	1500	2,665,898	(4,579)	4,383	653		2,666,355
Library Science	1600						C
Mathematics	1700	1,741,412	488	542			1,742,442
Military Studies	1800		' "				C
Physical Sciences	1900	1,170,349	1,834	14,218			1,186,401
Psychology	2000	527,649	21,059	3,312			552,020
Public Affairs and Services	2100	56,693					56,693
Social Sciences	2200	1,106,182	25,730	3,259	1,320		1,136,491
Commercial Services	3000						C
Interdisciplinary Studies	4900	2,010,591	188,840	5,923	431		2,205,785
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	630,120	57,018				687,138
Sub-Total Instructional Activites		20,720,695	1,377,566	468,163	82,321		22,648,745
Total Expenditures for GF Activities*	1	21,184,859	22,180,362	6,723,203	2,125,867	1,607,451	53,821,742

Annual Financial and Budget Report

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

SUPPLEMENTAL DATA

Budget Year: 2014-2015

District ID: 330

		Salaries ar	ıd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010		2,813,611	37,161	5,336		2,856,108
Course and Curriculum Development	6020		27,909	1,057			28,966
Academic / Faculty Senate	6030		245,782	7,067			252,849
Other Instructional Administration & Governance	6090		in a bostonical district Assertation by the control of the control	entraga matagas apar matamirka kutakan Aka eth aramirki sari mata, Akatu ak eta arak et datari		entaining and an Archaeologic and plantes are took appropriately and both half but	0
Total Instructional Admin. & Governance	angaran in ng ta Yanna, yana makan mananatan i	0	3,087,302	45,285	5,336	0	3,137,923
Instructional Support Services	6100						
Learning Center	6110	6,496	330		·	r ex	6,826
Library	6120		702,507	46,455	285,511		1,034,473
Media	6130		278,817	2,698			281,515
Museums and Gallaries	6140		11,973	12,286	2,977		27,236
Academic Information Systems and Technology	6150		na rusumuud suhuusilaan kui ka edikulta ake jaka jaka diseksiti diseksiti diseksiti ka diseksiti kirikiti kiri	aang mengang diser ng maganggan ari ang magang at disering diserin			0
Other Instructional Support Services	6190		7,957				7,957
Total Instructional Support Services		6,496	1,001,584	61,439	288,488	0	1,358,007
Admissions and Records	6200		918,447	30,862	67,233		1,016,542
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,196,407	21,158	272		1,217,837
Matriculation and Student Assessment	6320		101,608	24,757			126,365
Transfer Programs	6330		63,036	2,652	210		65,898
Career Guidance	6340	e e e e e e		r war in in the		** ***	0
Other Student Counseling and Guidance	6390						0
Total Student Couseling and Guidance	AMERICAN CONTRACTOR CONTRACTOR	0	1,361,051	48,567	482	0	1,410,100

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	,					0
Disabled Student Programs and Services (DSPS)	6420		436,032	196,131	19,148		651,311
Extended Opportunity Programs and Services (EOPS)	6430		417,349	15,972			433,321
Health Services	6440		224,980	175,498			400,478
Student Personnel Administration	6450		1,132,053	56,729	22,710		1,211,492
Financial Aid Administration	6460		609,011	34,874	664		644,549
Job Placement Services	6470		60,042	24			60,066
Veterans Services	6480		5,239				5,239
Miscellaneous Student Services	6490		156,237	75,825	36,575		268,637
Total Other Student Services	and the control of th	0	3,040,943	555,053	79,097	0	3,675,093
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,221,646	256,174	572,023		2,049,843
Custodial Services	6530		1,073,304	53,752	417		1,127,473
Grounds Maintenance and Repairs	6550		597,673	104,905	23,085		725,663
Utilities	6570			1,315,554	14.		1,315,554
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,892,623	1,730,385	595,525	0	5,218,533
Planning, Policymaking and Coordinations	6600		1,105,225	1,087,339	135,426		2,327,990

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

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

		Salaries ar	id Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710	• •	392,043	284,296			676,339
Fiscal Operations	6720		939,374	169,886	4,806		1,114,066
Human Resourses Management	6730		890,764	108,859	7,679		1,007,302
Noninstruct Staff Retirees' Benefits & Retirement *	6740		565,934			,	565,934
Staff Development	6750		25,589	7,357			32,946
Staff Diversity	6760			4,380			4,380
Logistical Services	6770		1,482,904	728,353	286,981		2,498,238
Management Information Systems	6780		1,531,775	184,218	54,248	-	1,770,241
Other General Institutional Support Services	6790		4,217	207,366	8,122		219,705
Total General Institutional Support Services	6700	0	5,832,600	1,694,715	361,836	0	7,889,151
Community Services & Economic Development	6800						
Community Recreation	6810		11,347	125,900	22,462		159,709
Community Service Classes	6820	457,668	1,421,610	698,330	171,983	* .	2,749,591
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890	*	56,169	16,460			72,629
Total Community Services	6800	457,668	1,489,126	840,690	194,445	0	2,981,929

^{*} Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910		6,294		-		6,294
Child Development Centers	6920		2,938		. 1		2,93
Farm Operations	6930						(
Food Services	6940						
Parking	6950			13,246	167,582		180,82
Student and Co-Curricular Activities	6960		64,663	147,459			212,12
Student Housing	6970					-	
Other Ancillary Services	6990						,
Total Ancillary Services	6900	0	73,895	160,705	167,582	0	402,18
Auxiliary Operations	7000						
Contract Education	7010		a anan dan and ang kalambiran bankar disabirat disabirat disabirat di anan Perbabah disabirat di A			and the state of t	
Other Auxiliary Operations	7090		,			A CANADA	
Total Auxiliary Operations	7000	0	0	0	0	0	

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

		Salaries an	d Benefits	Operating	Capital	Other	Total	
	Activity		Non	Expenses	Outlay	Outgo		
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)		
Physical Property and Related Acquisitions	7100				148,096		148,096	
Long-Term Debt and Other Financing	7200							
Long_Term Debt	7210	-				12,177	12,177	
Tax revenue Anticipation Notes	7220			•			C	
Other Financing	7290						·	
Total Long-Term Debt and Other Financing	7200	0	0	0	0	12,177	12,177	
Transfers, Student Aid and Other Outgo	7300							
Transfers	7310		· · ·	٠		1,493,672	1,493,672	
Student Aid	7320					101,602	101,602	
Other Outgo	7390					,	C	
Total Transfers, Student Ald and Other Outgo	7300	0	0	0	0	1,595,274	1,595,274	
Sub-Total Non-Instructional Activites		464,164	20,802,796	6,255,040	2,043,546	1,607,451	31,172,997	
					-			
Total Expenditures General Fund: activities *		21,184,859	22,180,362	6,723,203	2,125,867	1,607,451	53,821,742	

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

Budget Year: 2014-2015

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

2013-2014 Appropriations Limit: 2014-2015 Price Factor:			\$48,411,194
2014-2015 Price Factor:			Ψ 70, 11., 10·7
i ^m ·	0.9977		
Population factor:			
1. 2012-2013 Second Period Actual FTES	4,703.00		
2. 2013-2014 Second Period Actual FTES	4,376.00		
3. 2013-2014 Population change factor (C2/C1)	0.9305		
2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$44,943,009
Adjustments to increase limit:			
Transfers in of financial responsibility		\$0	
		. 0	
3. Total adjustments - increase			0
Sub-Total (D + E.3)			\$44,943,009
the state of the s			
The state of the s		\$0	
		١	
and the second of the second o			\$44,943,009
2014-2015 Appropriations Limit (D + E.3 - F.3)			\$44,545,005
2015 Appropriations Subject to Limit			
			0
			267,762
The state of the s			44,437,345
The state of the s			
the control of the co			
and the control of th			4,463
the state of the s			0
			\$44,709,570
	2. 2013-2014 Second Period Actual FTES 3. 2013-2014 Population change factor (C2/C1) 2013-2014 Limit adjusted by inflation and population factors (A * B * C.3) Adjustments to increase limit: 1. Transfers in of financial responsibility 2. Temporary voter approved increases 3. Total adjustments - increase	2. 2013-2014 Second Period Actual FTES 3. 2013-2014 Population change factor (C2/C1) 2013-2014 Limit adjusted by inflation and population factors (A * B * C.3) Adjustments to increase limit: 1. Transfers in of financial responsibility 2. Temporary voter approved increases 3. Total adjustments - increase Sub-Total (D + E.3) Adjustments to decrease limit: 1. Transfers out of financial responsibility 2. Lapses of voter approved increases 3. Total adjustments - decrease 2014-2015 Appropriations Limit (D + E.3 - F.3) -2015 Appropriations Subject to Limit: State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) Local Property taxes Estimated excess Debt Service taxes Estimated Parcel taxes, Square Foot taxes, etc. Interest on proceeds of taxes Local appropriations from taxes for unreimbursed State, court, and federal mandates	2. 2013-2014 Second Period Actual FTES 3. 2013-2014 Population change factor (C2/C1) 3. 2013-2014 Limit adjusted by inflation and population factors (A * B * C.3) Adjustments to increase limit: 1. Transfers in of financial responsibility 2. Temporary voter approved increases 3. Total adjustments - increase Sub-Total (D + E.3) Adjustments to decrease limit: 1. Transfers out of financial responsibility 2. Lapses of voter approved increases 3. Total adjustments - decrease 2014-2015 Appropriations Limit (D + E.3 - F.3) -2015 Appropriations Subject to Limit: State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) Local Property taxes Estimated excess Debt Service taxes Estimated Parcel taxes, Square Foot taxes, etc. Interest on proceeds of taxes Local appropriations from taxes for unreimbursed State, court, and federal mandates

Governmental Funds Group

CALIFORNIA COMMUNITY COLLEGES

10 General Fund

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

	Object Code	Fund UNRESTRICTI		Fund RESTRICTE		Fund TOT	
Description	0000	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	798	798	512,863	482,636	513,661	483,434
State Revenues	8600	1,557,239	1,558,887	2,429,052	4,264,301	3,986,291	5,823,188
Local Revenues	8800	46,573,354	49,394,807	2,925,674	4,946,255	49,499,028	54,341,062
Total Revenues		48,131,391	50,954,492	5,867,589	9,693,192	53,998,980	60,647,684
EXPENDITURES:							
Academic Salaries	1000	17,775,595	18,922,952	1,105,221	980,819	18,880,816	19,903,771
Classified Salaries	2000	9,909,645	11,448,900	2,006,241	1,825,778	11,915,886	13,274,678
Employee Benefits	3000	11,537,610	13,498,755	1,030,909	1,095,150	12,568,519	14,593,905
Supplies and Materials	4000	543,989	843,802	372,026	1,639,668	916,015	2,483,470
Other Operating Expenses and Services	5000	4,336,204	5,257,400	1,470,984	856,752	5,807,188	6,114,152
Capital Outlay	6000	1,846,918	484,133	278,949	2,225,527	2,125,867	2,709,660
Total Expenditures		45,949,961	50,455,942	6,264,330	8,623,694	52,214,291	59,079,636
Excess /(Deficiency) of Revenues over Expenditures		2,181,430	498,550	(396,741)	1,069,498	1,784,689	1,568,048
Other Financing Sources	8900	735,039		498,343	509,696	1,233,382	509,696
Other Outgo	7000	1,505,849	834,935	101,602	1,579,194	1,607,451	2,414,129
Net Increase/(Decrease) in Fund Balance		1,410,620	(336,385)	0	0	1,410,620	(336,385)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,929,633	5,340,253	o	0	3,929,633	5,340,253
Prior Years Adustments	9020					0	1
Adjusted Beginning Balance	9030	3,929,633		0		3,929,633	
Ending Fund Balance, June 30		5,340,253	5,003,868	0	0	5,340,253	5,003,868

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

	Object Code	Fund:	21	Fund	: 22	Fund:	29
		BOND INTER	EST AND	REVENUE BON	ID INTEREST		
		REDEMPTION FUND		AND REDEMP	TION FUND	OTHER DEBT SE	RVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			76,686	40,000		
Local Revenues	8800	48,821	55,508	12,266,828	11,565,751		and the second section of the second
Total Revenues		48,821	55,508	12,343,514	11,605,751	0	C
Other Financing Sources	8900						
Interfund Transfers In	8981	88,019	55,831			.	
Other Incoming Transfers	8983				~	, applies of the property and the property of the contract of	hand a part of propagation and collection of the second of
Total Other Financing Sources	Company of the property of the state of the	88,019	55,831	0	0	0	(
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	65,000	75,000	2,670,000	2,260,000		
Debt Interest and Other Service Charges	7120	33,662	30,508	9,587,843	7,604,625		
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900					googlegge prophene was the prince of the section of	a kalan kasini duga manasan dari orang di subannar a aras kali kalandar
Total Other Outgo	7000	98,662	105,508	12,257,843	9,864,625	0	(
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(10,643)	(49,677)	(12,257,843)	(9,864,625)	0	(
Net Increase/Decrease in Fund Balance		38,178	5,831	85,671	1,741,126	0	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	385,007	423,185	7,374,384	7,460,055		
Prior Years Adustments	9020						ga ng ng paol ng kanagagang nakagang na kanaganan managan na kanagan na kanagan na kanagan na kanagan na kanag
Adjusted Beginning Balance	9030	385,007		7,374,384		0	
Ending Fund Balance, June 30		423,185	429,016	7,460,055	9,201,181	0	(

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: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

	Object Code	FUND: BOOKSTOR		FUNI CAFETER		FUND 33 CHILD DEVELOPMENT FUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100					21,752	23,000	
State Revenues	8600					225,259	238,219	
Local Revenues	8800					224,582	238,840	
Fotal Income	erando i delegações quiente de periodo de competito de co	0	0	ō	0	471,593	500,059	
Expenditures								
Academic Salaries	1000					362,268	366,853	
Classified Salaries	2000					104,496	96,588	
Employee Benefits	3000					222,542	270,847	
Supplies and Materials	4000					29,726	28,000	
Other Operating Expenses and Services	5000					1,817	1,360	
Capital Outlay	6000					E 92-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-		
Total Expenditures		0	0	0	O service de contra traba contra para en entración de se se describe de contra contra contra contra contra con O	720,849	763,648	
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(249,256)	(263,589)	
Other Financing Sources	8900					249,256	263,589	
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	(
Begining Fund Balance:								
Net Beginning Balance, July 1	9010		0		0	o	(
Prior Years Adustments	9020			·				
Adjusted Beginning Balance	9030	0	and the second of the second o	0	ant-alle sock -eller sockh is ik har et sep til efter til efter kritisk skriver fra skrivere brike som	0	igen på menget for det en sterre for det en sterre en en en en en en en en en en en en en	
Ending Fund Balance, June 30		0	0	0	0	0	(

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: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

	Object Code	1		FUN REVENUE BOND		FUND 39 OTHER SPECIAL REVENUE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						make dispersion of a paper or sea to by a same part and the same street construction or the safety
Total Income		0	0	0	0	0	C
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	. "	·				
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000		•				gart kang pasawang nangkala Nya pulipan, waya na Appag diniyak pulipak NA AR AR
Total Expenditures		0	0	0	C	0	
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	C
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	O	0	(0	(
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		C		(
Prior Years Adustments	9020		,				nome discrepancy on a pro Hydrikay in the magnification of district of 1977 that the
Adjusted Beginning Balance	9030	0	and the second of the second o	0		0	
Ending Fund Balance, June 30		0	0	0	C	0	(

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

	Object	FUND): 41	FUND	42	FUND	43
	Code	CAPITAL QUTLAY	PROJECTS FUND	REVENUE BOND CON	ISTRUCTION FUND	GENERAL OBLIGAT	ION BOND FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	170,185					
Local Revenues	8800	3,138	3,000	47,228	36,000		
Total Income	sar no sino respente menter reministraturi.	173,323	3,000	47,228	36,000	0	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			197,592	184,143		•
Employee Benefits	3000			92,197	97,255		
Supplies and Materials	4000			170	15,615		
Other Operating Expenses and Services	5000	109,956	1,450,943	670,652	778,296		
Capital Outlay	6000	119,243		18,015,486	21,982,658		
Total Expenditures		229,199	1,450,943	18,976,097	23,057,967	O	rangement and the state of the
Excess /(Deficiency) of Revenues over Expenditures		(55,876)	(1,447,943)	(18,928,869)	(23,021,967)	0	
Other Financing Sources	8900	947,973					
Other Outgo	7000	733,742			6,943,526		
Net Increase/(Decrease) in Fund Balance		158,355	(1,447,943)	(18,928,869)	(29,965,493)	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	3,021,754	3,180,109	49,248,686	30,319,817		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,021,754	antiquitigam, againg ay at a can't play a tig con through much a talk that annual from the distribution of the	49,248,686	да да да до , уделу (1964 години и выбрава на восновной постоя под от под от так и техности.	0	and an order of the contract of the contract of the contract of the contract of the contract of the contract of
Ending Fund Balance, June 30		3,180,109	1,732,166	30,319,817	354,324	0	

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: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

	Object Code				D 52 RIA FUND		FUND 53 FARM OPERATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:					.,			
Local Revenues	8800		e e e					
Other Financing Sources	8900							
Total Income	glagger by the banker states as the second	0	0	0	0	0	unique las versi des Estènciares actividades estèndos Arras (notra competito per an es-	
Cost of Sales	5890	***************************************						
Gross Profit or Loss		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				1 404		, , ,	
Capital Outlay	6000		·					
Total Expenditures		0	0	0	0	0		
Net Profit or Loss		0	0	0	0	0	(
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010		0		0.		,	
Prior Years Adustments	9020						•	
Adjusted Beginning Balance	9030	0	AP 10 CAP 100	0	MEN Machining Mend Missis (Machining Color (Machining Col	0	mandada regional francisco de la estada esta como como como como de la colo esta esta	
Ending Fund Balance, June 30		0	0	0	0	0		

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: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

	Object	FUND	: 59				
	Code	OTHER ENTER	PRISE FUND				
Description		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income	g pendipon ground of to the comment of the	0	0	and all angulary as a specific group of growth specific and angular specific growth and an analysis of the specific growth and an analy		and the second s	g og skalender (stander) i til til skalen svett fra er i skalen Vistor fra et fra er i skalen skalen fra er i
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	anganan ngantan kanang paganan nagaran	for water and a color of a series for job for de destruction color of the self-to detail.	er det de de de de de de de de de de de de de	g option for the province province to the province of the prov
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0	rysta firestatus apprilist i tea maa rom jagam yki ap jaga ap i delikuslahi ya lihai 1964 ahikusl	Arman à se mainium fauter puir fau mayone, manuent arrain den 150 Armit des seles River	adiring nganing garay yang gapan ngan yang sengan ngan ngan ngan ngan na ngan ngan n		
Ending Fund Balance, June 30		0	0				

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

	Object	FUND	: 61	FUN	D 69		
	Code	SELF-INSURA	NCE FUND	OTHER INTERNAL	SERVICES FUND		
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	624,044	627,150				
Other Financing Sources	8900				·		
Total Income		624,044	627,150	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			-			
Employee Benefits	3000						
Supplies and Materials	4000	,					, · ·
Other Operating Expenses and Services	5000	630,124	692,400				
Capital Outlay	6000						
Total Expenditures		630,124	692,400	0	0	ng pa diputa ina nahi nahi na na nata Pataria Jacque Pataria (na pramata h	
Net Profit or Loss		(6,080)	(65,250)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(6,080)	(65,250)	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	119,848	113,768	0	0		
Prior Years Adustments	9020	-					
Adjusted Beginning Balance	9030	119,848		0			
Ending Fund Balance, June 30		113,768	48,518	0	0		

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

	Object	FUND	: 71	FUND	72	FUNI	73
	Code	ASSOCIATED STUDE	NTS TRUST FUND	REPRESENTATION FUN		BODY CENTER FI	EE TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	170,106	191,000	13,099	16,275		
Total Income		170,106	191,000	13,099	16,275	0	(
Expenditures							
Academic Salaries	1000			İ			
Classified Salaries	2000						
Employee Benefits	3000		·				
Supplies and Materials	4000	31,951	33,500				
Other Operating Expenses and Services	5000	34,179	34,825	20,032	16,275		
Capital Outlay	6000	17,613	12,400				
Total Expenditures		83,743	80,725	20,032	16,275	0	
Excess /(Deficiency) of Revenues over Expenditures		86,363	110,275	(6,933)	0	0	(
Other Financing Sources	8900						
Other Outgo	7000	89,075	110,275				
Net Increase/(Decrease) in Fund Balance		(2,712)	0	(6,933)	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	292,668	289,956	98,637	91,703		(
Prior Years Adustments	9020			(1)			
Adjusted Beginning Balance	9030	292,668	gapa hana da say ngapa makasadaha sampanggapa di dimidikaka sam maganay sang sahira sambari da da s	98,636	agent gart, principle, region or grand garget, and removement, queries an emphysical discussion	0	
Ending Fund Balance, June 30		289,956	289,956	91,703	91,703	0	(

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: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

	Object	FUND:	: 74	FUND	75	FUND 76	
	Code	FINANCIAL AID	TRUST FUND	SCHOLARSHIP & FUND		INVESTMENT TRUST FUND	
Description	Ī	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	10,665,426	11,021,799				
State Revenues	8600	399,754	336,441				
Local Revenues	8800			275,979	75,058	39,592	32,000
Total Income		11,065,180	11,358,240	275,979	75,058	39,592	32,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000				İ		
Supplies and Materials	4000					10,789	106,000
Other Operating Expenses and Services	5000				-, -	2,730	
Capital Outlay	6000			·		66,446	194,000
Total Expenditures		0	0	0	0	79,965	300,000
Excess /(Deficiency) of Revenues over Expenditures		11,065,180	11,358,240	275,979	75,058	(40,373)	(268,000)
Other Financing Sources	8900						
Other Outgo	7000	11,065,180	11,358,240	13,460	100,000	3,049	100,000
Net Increase/(Decrease) in Fund Balance		0	0	262,519	(24,942)	(43,422)	(368,000
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	o	0	48,360	311,378	1,053,282	1,009,859
Prior Years Adustments	9020			499		(1)	
Adjusted Beginning Balance	9030	0	- Market i and Market and Assessment and Assessment of the Assessment Assessm	48,859		1,053,281	والمستعمل المستعمل ا
Ending Fund Balance, June 30	1	0	0	311,378	286,436	1,009,859	641,859

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: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

	Object	FUN	D: 77	FUND	79
	Code	DEFERRED COMPEN	SATION TRUST FUND	OTHER TRUS	ST FUNDS
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			337,529	250,000
Total Income	Principle days of the annual laboration of days and the laboration of	0	0	337,529	250,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			3,228	3,000
Capital Outlay	6000				
Total Expenditures	THE STREET STREET STREET	0	0	3,228	3,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	334,301	247,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	334,301	247,000
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,167,491	2,501,792
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		2,167,491	ryanggalahanggalag garap arap arap arap arap arap arap a
Ending Fund Balance, June 30		0	0	2,501,792	2,748,792

Interfund Transfer Report

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 330

Name: MARIN

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
21	BOND INTEREST AND REDEMPTION FUND	11	UNRESTRICTED SUBFUND	88,019
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	249,256
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	214,231

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Unres	tricted		Restricte	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010			·	-		
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data			٠				
State Lottery Proceeds:	8681		565,322			65,521	
						Instructional	
		Instructional	& Institutional		Materials		
		Unres	tricted			Propostition 20	Total
		Instructional	Support	Support			
	İ	Activities	Activities	Activities	Total	Instructional	
	İ	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000		·				
Software	4100	A STREET OF THE	a maka gita an yangi karangalan dalah samu si kali dali ani kana di kana di kana di kana di kana di kana di ka	and an a district case described by december () is the first firs	0		0
Books, Magazines, & Periodicals	4200				0	65,521	65,521
Instructional Supplies & Materials	4300	agelleng dieser faulliches tein deben Mei der Heuse steine diese der der Verwickende Heile [†] de No Versich beschäftet	V 10000000 1000000000000000000000000000		0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials	Section and Section of Section () amount the section of the Advanced of the A	0	0	0	0	65,521	65,521
Other Operating Expenses and Services	5000			565,322	565,322		565,322
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	565,322	565,322	<u> </u>	630,843
Ending Balance					0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds Lottery Budget Report L10 GENERAL FUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Unres	tricted		Restricte	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				·		
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data	İ						
State Lottery Proceeds:	8681		551,376			591,547	
						Instructional	
		Instructional	& Institutional			Materials	
		Unres	tricted			Propostition 20	Total
		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000	·			0		
Classified Salaries	2000				0		
Employee Benefits	3000	*			Õ		
Supplies & Materials	4000		·				
Software	4100			marille, dasheri, dasheri dang singan pilayan dingan dingan dang dang dang singan dang singan dang singan dang	0		
Books, Magazines, & Periodicals	4200				0		+
Instructional Supplies & Materials	4300	and a Marke of the fact made the removal of continues of the control control of the profession for the Market filter	g glassic de la grande partir de la companya de la companya de la companya de la companya de la companya de la		0	591,547	591,54
Noninstructional Supplies & Mtrls	4400				0		
Total Supplies and Materials	The state of the s	0	0	0	0	591,547	591,54
Other Operating Expenses and Services	5000			551,376	551,376		551,370
Capital Outlay	6000	·					
Library Books	6300	·			0		1
Equipment	6400						
Equipment - Additional	6410				0		
Equipment - Replacement	6420			emanual regions and districts, and regional and a series of the design of delay and delay for the series of the	0		
Total Capital Outlay		0	0	0	0		
Other Outgo	7000				0		
Total Expenditures		0	0	551,376	551,376	<u> </u>	1,142,92
Ending Balance					0	0	

Details of Education Protection Account

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 330

Name: MARIN

EPA Revenue 403,214

		Salaries and	Operating	Capital	
·	Activity	Benefits	Expenses	Outlay	
Activity Classification	Code	(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	403,214	0	0	403,214
TOTAL		403,214	0	0	403,214