

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

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

Date

District Superintendent

Date

Contact: Greg Nelson

(415) 883-2211 8100

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2014. Please submit the report to :

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

Name: MARIN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	7,082,658	7,082,658		7,082,658
Other	1300	7,011,358	7,011,358	420,801	7,432,159
Total Instructional Salaries		14,094,016	14,094,016	420,801	14,514,817
Non-Instructional Salaries					
Contract or Regular	1200		2,501,737	106,388	2,608,125
Other	1400		652,653		652,653
Total Non-Instructional Salaries		0	3,154,390	106,388	3,260,778
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 Aides					
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	9,909,645
Employee Benefits	3000	5,224,198	11,023,893	513,718	11,537,611
Supplies and Materials	4000		401,536	142,453	543,989
Other Operating Expenses	5000		3,588,415	747,789	4,336,204
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		20,445,675	41,275,725	2,827,319	44,103,044

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

Name: MARIN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	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					
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		565,322		565,322

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

Name: MARIN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		68,561		68,561
Equipment	6400				
Equipment - Additional	6410		1,353,153	425,206	1,778,359
Equipment - Replacement	6420				0
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			2,049,979	2,049,979
Total Exclusions		687,138	3,265,710	2,478,511	5,744,221
Total for ECS 84362, 50% Law		19,758,537	38,010,015	348,808	38,358,823
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 Instructors		19,758,537	38,010,015	348,808	38,358,823
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

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	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			0
Accounts Receivable	9130	1,626,881	778,681	2,405,562
Due from Other Funds	9140			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	3,355,545	283,875	3,639,420
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		214,231
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,323,987	3,328,793	4,652,780
TOTAL LIABILITIES		5,307,469	3,612,668	8,920,137

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	4,796,123		4,796,123
Total Fund Balance		4,796,123	0	4,796,123
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		4,796,123	0	4,796,123
TOTAL LIABILITIES AND FUND EQUITY		10,103,592	3,612,668	13,716,260

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	209,746	7,460,055	
Cash With Fiscal Agents	9113	213,439		
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		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			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	423,185	7,460,055	
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		423,185	7,460,055	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		423,185	7,460,055	0
TOTAL LIABILITIES AND FUND EQUITY		423,185	7,460,055	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			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						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	5,514	0	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		0	0	5,514	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	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			
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			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		89,991	2,808,068	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

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

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

Name: MARIN

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	217,167	
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	22,001	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		239,168	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service 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		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		125,399	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	125,399	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	113,768	
Unassigned	9790		
Total Reserved Fund Balance		113,768	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		113,768	0
TOTAL LIABILITIES AND FUND EQUITY		239,167	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112				(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							
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		425,409	91,703	0	(94,774)	312,439	1,009,911	0	2,501,792

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	134,453			(94,774)	1,060			
Accrued Salaries and Wages Payable	9520						52		
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		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								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	134,453	0	0	(94,774)	1,060	52	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 330

Name: MARIN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	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		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		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

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	798		798
Higher Education Act	8120		281,814	281,814
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		15,098	15,098
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		172,784	172,784
Other Federal Revenues	8190		43,167	43,167
Total Federal Revenues	8100	798	512,863	513,661
State Revenues	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		441,286	441,286
Disabled Students Programs and Services(DSPS)	8623		665,696	665,696
Temporary Assistance for Needy Families (TANF)	8624		15,098	15,098
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		144,215	144,215
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		779,940	779,940

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	403,214		403,214
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		317,296	317,296
State Tax Subventions	8670			
Homeowners' Property Tax Relief	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 Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	1,557,239	2,429,052	3,986,291

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	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			0
Redevelopment Agency Funds - Pass Through	8818	44,006		44,006
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	40,500	353,266	393,766
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	5,592		5,592
Sales and Commissions	8840			0
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			0
Enrollment	8874	2,130,932		2,130,932
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	4,980		4,980
Health Services	8876		314,000	314,000
Instructional Materials Fees and Sales of Materials	8877	44,435		44,435
Insurance	8878			0
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		22,912
Other Local Revenues	8890	201,886	1,519,974	1,721,860
Total Local Revenues	8800	46,573,354	2,925,674	49,499,028
Total Revenues		48,131,391	5,867,589	53,998,980

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	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		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		1,843,861
Consumer Education And Home Economics	1300	374,598	7,177	1,389			383,164
Law	1400						0
Humanities(Letters)	1500	2,665,898	(4,579)	4,383	653		2,666,355
Library Science	1600						0
Mathematics	1700	1,741,412	488	542			1,742,442
Military Studies	1800						0
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						0
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*		21,184,859	22,180,362	6,723,203	2,125,867	2,151,581	54,365,872

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		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						0
Total Instructional Admin. & Governance		0	3,087,302	45,285	5,336	0	3,137,923
Instructional Support Services	6100						
Learning Center	6110	6,496	330				6,826
Library	6120		702,507	46,455	285,511		1,034,473
Media	6130		278,817	2,698			281,515
Museums and Galleries	6140		11,973	12,286	2,977		27,236
Academic Information Systems and Technology	6150						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						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	1,361,051	48,567	482	0	1,410,100

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		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		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			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).

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		392,043	284,296			676,339
Fiscal Operations	6720		939,374	169,886	4,806		1,114,066
Human Resources 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.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		6,294				6,294
Child Development Centers	6920		2,938				2,938
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			13,246	167,582		180,828
Student and Co-Curricular Activities	6960		64,663	147,459			212,122
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	73,895	160,705	167,582	0	402,182
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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				148,096		148,096
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					12,177	12,177
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
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					1,493,672	1,493,672
Student Aid	7320					645,732	645,732
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,139,404	2,139,404
Sub-Total Non-Instructional Activites		464,164	20,802,796	6,255,040	2,043,546	2,151,581	31,717,127
Total Expenditures General Fund: activities *		21,184,859	22,180,362	6,723,203	2,125,867	2,151,581	54,365,872

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$48,411,194
B.	2014-2015 Price Factor:	0.9977		
C.	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		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$44,943,009
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)			\$44,943,009
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$44,943,009
II.	2014-2015 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.)			267,762
C.	Local Property taxes			44,437,345
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			4,463
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2014-2015 Appropriations Subject to Limit			\$44,709,570

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	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	5,457,400	1,470,984	856,752	5,807,188	6,314,152
Capital Outlay	6000	1,846,918	484,133	278,949	2,225,527	2,125,867	2,709,660
Total Expenditures		45,949,961	50,655,942	6,264,330	8,623,694	52,214,291	59,279,636
Excess /(Deficiency) of Revenues over Expenditures		2,181,430	298,550	(396,741)	1,069,498	1,784,689	1,368,048
Other Financing Sources	8900	735,039		498,343	509,696	1,233,382	509,696
Other Outgo	7000	2,049,979	834,935	101,602	1,579,194	2,151,581	2,414,129
Net Increase/(Decrease) in Fund Balance		866,490	(536,385)	0	0	866,490	(536,385)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,929,633	4,796,123	0	0	3,929,633	4,796,123
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	3,929,633		0		3,929,633	
Ending Fund Balance, June 30		4,796,123	4,259,738	0	0	4,796,123	4,259,738

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			76,686	40,000		
Local Revenues	8800	48,821	55,508	12,266,828	11,565,751		
Total Revenues		48,821	55,508	12,343,514	11,605,751	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981	88,019	55,831				
Other Incoming Transfers	8983						
Total Other Financing Sources		88,019	55,831	0	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						
Total Other Outgo	7000	98,662	105,508	12,257,843	9,864,625	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(10,643)	(49,677)	(12,257,843)	(9,864,625)	0	0
Net Increase/Decrease in Fund Balance		38,178	5,831	85,671	1,741,126	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	385,007	423,185	7,374,384	7,460,055		0
Prior Years Adjustments	9020						
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	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					21,752	23,000
State Revenues	8600					225,259	238,219
Local Revenues	8800					224,582	238,840
Total Income		0	0	0	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						
Total Expenditures		0	0	0	0	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	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	170,185					
Local Revenues	8800	3,138	3,000	47,228	36,000		
Total Income		173,323	3,000	47,228	36,000	0	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	0	0
Excess /(Deficiency) of Revenues over Expenditures		(55,876)	(1,447,943)	(18,928,869)	(23,021,967)	0	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	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,021,754	3,180,109	49,248,686	30,319,817		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,021,754		49,248,686		0	
Ending Fund Balance, June 30		3,180,109	1,732,166	30,319,817	354,324	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		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		
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		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	119,848	113,768	0	0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	119,848		0			
Ending Fund Balance, June 30		113,768	48,518	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		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	0
Expenditures							
Academic Salaries	1000						
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	0
Excess /(Deficiency) of Revenues over Expenditures		86,363	110,275	(6,933)	0	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	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	292,668	289,956	98,637	91,703		0
Prior Years Adjustments	9020			(1)			
Adjusted Beginning Balance	9030	292,668		98,636		0	
Ending Fund Balance, June 30		289,956	289,956	91,703	91,703	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	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						
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)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	48,360	311,378	1,053,282	1,009,859
Prior Years Adjustments	9020			499		(1)	
Adjusted Beginning Balance	9030	0		48,859		1,053,281	
Ending Fund Balance, June 30		0	0	311,378	286,436	1,009,859	641,859

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			337,529	250,000
Total Income		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		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
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,167,491	2,501,792
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,167,491	
Ending Fund Balance, June 30		0	0	2,501,792	2,748,792

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 330

Name: MARIN

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		565,322			65,521	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	65,521	65,521
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		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	65,521	630,843
Ending Balance					0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total 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)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681			551,376		591,547	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	591,547	591,547
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	591,547	591,547
Other Operating Expenses and Services	5000			551,376	551,376		551,376
Capital Outlay							
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	551,376	551,376	591,547	1,142,923
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 330

Name: MARIN

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