

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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.


[Greene Peterson \(Oct 5, 2022 19:50 PDT\)](#)

District Chief Business Officer

Oct 5, 2022

Date


[David Wain Coon \(Oct 6, 2022 12:46 PDT\)](#)

District Superintendent

Oct 6, 2022

Date

Contact: Eresa Puch Assistant Vice President of Administrative Services
(415) 884-3101 Ext: epuch@marin.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	10,550,786	10,550,786		10,550,786
Other	1300	7,829,742	7,829,742	154,606	7,984,348
Total Instructional Salaries		18,380,528	18,380,528	154,606	18,535,134
Non-Instructional Salaries					
Contract or Regular	1200		3,880,689	161,331	4,042,020
Other	1400		1,476,440		1,476,440
Total Non-Instructional Salaries		0	5,357,129	161,331	5,518,460
Total Academic Salaries		18,380,528	23,737,657	315,937	24,053,594
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		12,142,199	1,396,579	13,538,778
Other	2300		218,516	39,243	257,759
Total Non-Instructional Salaries		0	12,360,715	1,435,822	13,796,537
Instructional Aides					
Regular Status	2200	903,994	903,994		903,994
Other	2400	223,881	223,881	400	224,281
Total Instructional Aides		1,127,875	1,127,875	400	1,128,275
Total Classified Salaries		1,127,875	13,488,590	1,436,222	14,924,812
Employee Benefits	3000	8,003,738	16,855,203	835,744	17,690,947
Supplies and Materials	4000		589,146	271,343	860,489
Other Operating Expenses	5000		4,772,677	657,769	5,430,446
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		27,512,141	59,443,273	3,517,015	62,960,288

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	6,883	6,883		6,883
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		187,477		187,477
Objects to Exclude	Object Code				
Rents and Leases	5060		222,455	9,836	232,291
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		589,588		589,588

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		97,937		97,937
Equipment	6400				
Equipment - Additional	6410		408,344	140,250	548,594
Equipment - Replacement	6420				0
Total Equipment		0	408,344	140,250	548,594
Total Capital Outlay		0	506,281	140,250	646,531
Other Outgo	7000			8,008,909	8,008,909
Total Exclusions		6,883	1,512,684	8,158,995	9,671,679
Total for ECS 84362, 50% Law		27,505,258	57,930,589	(4,641,980)	53,288,609
Percent of CEE (Instructional Salary Cost / Total CEE)		47.48%	100.00%		
50% of Current Expense of Education			28,965,294		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		27,505,258	57,930,589	(4,641,980)	53,288,609
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		27,512,141	59,443,273	3,517,015	62,960,288
Capital Expenditures	6000	84,235	506,282	140,250	646,532
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		27,596,376	59,949,555	3,657,265	63,606,820

For Year Ended June 30, 2022

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	21,353,381	4,990,455	26,343,836
Cash With Fiscal Agents	9113		3,139,766	3,139,766
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,367,009	1,307,589	2,674,598
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	751,947	99,097	851,044
TOTAL ASSETS		23,472,337	9,536,907	33,009,244
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,552,142	864,432	4,416,574
Accrued Salaries and Wages Payable	9520	142,451	24,349	166,800
Compensated Absences Payable Current	9530	372,947		372,947
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,075,921	8,648,126	9,724,047
TOTAL LIABILITIES		5,143,461	9,536,907	14,680,368

For Year Ended June 30, 2022

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	18,328,876		18,328,876
Total Fund Balance		18,328,876	0	18,328,876
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		18,328,876	0	18,328,876
TOTAL LIABILITIES AND FUND EQUITY		23,472,337	9,536,907	33,009,244

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Governmental Funds Group

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

District ID: 330

Name: MARIN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	23,324,358	4,987,113	205,262
Cash With Fiscal Agents	9113		140,809	26
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		23,324,358	5,127,922	205,288
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

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, 2022

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	23,324,358	5,127,922	205,288
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		23,324,358	5,127,922	205,288
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		23,324,358	5,127,922	205,288
TOTAL LIABILITIES AND FUND EQUITY		23,324,358	5,127,922	205,288

- 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, 2022

District ID: 330

Name: MARIN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			111,390	(727)	406,699	699,881
Cash With Fiscal Agents	9113			(99)	727		
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			17,499			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	128,790	0	406,699	699,881
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			117,923			9,875
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			10,867			
TOTAL LIABILITIES		0	0	128,790	0	0	9,875

- 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, 2022

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	406,699	690,006
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	406,699	690,006
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	406,699	690,006
TOTAL LIABILITIES AND FUND EQUITY		0	0	128,790	0	406,699	699,881

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	8,148,645		121,675,832
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			627,856
TOTAL ASSETS		8,148,645	0	122,303,688
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	509,688		2,432,943
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		509,688	0	2,432,943

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	7,638,957		119,870,745
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		7,638,957	0	119,870,745
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		7,638,957	0	119,870,745
TOTAL LIABILITIES AND FUND EQUITY		8,148,645	0	122,303,688

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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, 2022

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, 2022

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	747,987	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		9,578,016
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	64,805	
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		812,792	9,578,016

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	91,295	
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		91,295	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	91,295	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	721,497	9,578,016
Unassigned	9790		
Total Reserved Fund Balance		721,497	9,578,016
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		721,497	9,578,016
TOTAL LIABILITIES AND FUND EQUITY		812,792	9,578,016

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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				1,885,566				
Cash With Fiscal Agents	9113	450,188	115,312		(1,622,295)				10,872,776
Revolving Cash Accounts	9114								
Investments (at cost)	9120	112,451							2,749,633
Accounts Receivable	9130	78,455	18,884		77,662				
Due from Other Funds	9140								
Student Loans Receivable	9150	3,243							
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								432
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		644,337	134,196	0	340,933	0	0	0	13,622,841

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	122,484	8,782		(125,079)				256,074
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				466,012				
Total Current Liabilities and Deferred Revenue		122,484	8,782	0	340,933	0	0	0	256,074
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	122,484	8,782	0	340,933	0	0	0	256,074

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	521,853	125,414						13,366,767
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		521,853	125,414	0	0	0	0	0	13,366,767
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		521,853	125,414	0	0	0	0	0	13,366,767
TOTAL LIABILITIES AND FUND EQUITY		644,337	134,196	0	340,933	0	0	0	13,622,841

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 330

Name: MARIN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		210,947	210,947
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		15,710	15,710
Student Financial Aid	8150		482	482
Veterans Education	8160	240		240
Vocational and Technical Education Act (VATEA)	8170		92,885	92,885
Other Federal Revenues	8190		2,675,371	2,675,371
Total Federal Revenues	8100	240	2,995,395	2,995,635
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	248,439		248,439
Other General Apportionment	8613	955,768		955,768
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		611,761	611,761
Disabled Students Programs and Services(DSPS)	8623		746,915	746,915
Temporary Assistance for Needy Families (TANF)	8624		15,710	15,710
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		153,896	153,896
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,177,654	2,177,654

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	318,174		318,174
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,596,261	2,596,261
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	249,688		249,688
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,047		3,047
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	589,588	84,773	674,361
State Mandated Costs	8685	97,910		97,910
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,160,423	158,126	2,318,549
Total State Revenues	8600	4,623,037	6,545,096	11,168,133

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 330

Name: MARIN

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	62,295,146		62,295,146
Tax Allocation, Supplemental Roll	8812	2,100,051		2,100,051
Tax Allocation, Unsecured Roll	8813	1,179,587		1,179,587
Prior Years Taxes	8816	99,374		99,374
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	90,033		90,033
Redevelopment Agency Funds - Residual	8819	417,088		417,088
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	63,690	807,364	871,054
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	8,731	21,891	30,622
Sales and Commissions	8840			0
Rentals and Leases	8850	64,798	279,747	344,545
Interest and Investment Income	8860	12,736		12,736
Student Fees and Charges	8870			
Community Services Classes	8872	493,471		493,471
Dormitory	8873			0
Enrollment	8874	3,110,807		3,110,807
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5	-1181279		-1181279
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		250,764	250,764
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	15		15
Nonresident Tuition	8880	831,223		831,223
Parking Services and Public Transportation	8881		43,572	43,572
Other Student Fees and Charges	8885	22,377	85,500	107,877
Other Local Revenues	8890	45,095	82,607	127,702
Total Local Revenues	8800	69,652,943	1,571,445	71,224,388
Total Revenues		74,276,220	11,111,936	85,388,156

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	197,577	1,483,243	1,680,820
Total Other Financing Sources	8900	197,577	1,483,243	1,680,820
Total Revenues and Other Financing Sources		74,473,797	12,595,179	87,068,976

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 330

Name: MARIN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200	76,773		217			76,990
Environmental Sciences and Technologies	0300	79,200					79,200
Biological Sciences	0400	1,601,092		54,052	5,163		1,660,307
Business and Management	0500	1,241,572		20,842			1,262,414
Communications	0600	986,945	25,069	685	2,488		1,015,187
Computer and Information Science	0700	617,607	5,314	42,421			665,342
Education	0800	748,918	440,978	46,689	18,818		1,255,403
Engineering and Related Industrial Technology	0900	1,012,422		225,763	12,147		1,250,332
Fine and Applied Arts	1000	2,838,646	510,523	61,773	36,686		3,447,628
Foreign language	1100	850,967		176			851,143
Health	1200	2,795,006	39,156	155,618	61,621		3,051,401
Consumer Education And Home Economics	1300	524,191		1,059			525,250
Law	1400						0
Humanities(Letters)	1500	4,634,908	1,328	350			4,636,586
Library Science	1600						0
Mathematics	1700	2,138,246		1,080			2,139,326
Military Studies	1800						0
Physical Sciences	1900	1,915,504	1,028	17,761	6,065		1,940,358
Psychology	2000	895,182		66			895,248
Public Affairs and Services	2100	70,635					70,635
Social Sciences	2200	1,608,689		1,525			1,610,214
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,394,331	157,507	1,993			3,553,831
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,481	5,402				6,883
Sub-Total Instructional Activites		28,032,315	1,186,305	632,070	142,988		29,993,678
Total Expenditures for GF Activities*		28,218,117	35,475,818	8,086,051	969,596	11,461,326	84,210,908

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		4,705,768	353,862	5,287		5,064,917
Course and Curriculum Development	6020		821,034	214,266			1,035,300
Academic / Faculty Senate	6030		475,496	8,128			483,624
Other Instructional Administration & Governance	6090		82,817				82,817
Total Instructional Admin. & Governance		0	6,085,115	576,256	5,287	0	6,666,658
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		1,198,105	58,771	132,168		1,389,044
Media	6130						0
Museums and Galleries	6140		48,457				48,457
Academic Information Systems and Technology	6150			61,263	71,175		132,438
Other Instructional Support Services	6190		27,047	15,296			42,343
Total Instructional Support Services		0	1,273,609	135,330	203,343	0	1,612,282
Admissions and Records	6200		1,810,984	115,712	5,317		1,932,013
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,148,030	26,875			2,174,905
Matriculation and Student Assessment	6320		437,268	16,548			453,816
Transfer Programs	6330		131,283	1,658			132,941
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		155,978	884			156,862
Total Student Counseling and Guidance		0	2,872,559	45,965	0	0	2,918,524

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	13,280	221,287	1,582			236,149
Disabled Student Programs and Services (DSPS)	6420		753,519	53,713	656		807,888
Extended Opportunity Programs and Services (EOPS)	6430		766,447	9,535			775,982
Health Services	6440		243,109	178,662			421,771
Student Personnel Administration	6450		1,306,402	29,265			1,335,667
Financial Aid Administration	6460		757,700	68,717			826,417
Job Placement Services	6470		61,770	104			61,874
Veterans Services	6480			53			53
Miscellaneous Student Services	6490		387,884	138,088			525,972
Total Other Student Services		13,280	4,498,118	479,719	656	0	4,991,773
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,617,165	583,224			2,200,389
Custodial Services	6530		1,537,122	(62,771)			1,474,351
Grounds Maintenance and Repairs	6550		629,864	134,097	6,416		770,377
Utilities	6570			1,373,921			1,373,921
Other Operations and Maintenance of Plant	6590			7,200			7,200
Total Operation and Maintenance of Plant	6500	0	3,784,151	2,035,671	6,416	0	5,826,238
Planning, Policymaking and Coordinations	6600		2,102,713	587,043	53,231		2,742,987

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		524,205	279,581	6,291		810,077
Fiscal Operations	6720		1,585,367	80,844			1,666,211
Human Resources Management	6730		1,511,835	134,702	7,678		1,654,215
Noninstruct Staff Retirees' Benefits & Retirement *	6740		187,477				187,477
Staff Development	6750		53,078	6,965	2		60,045
Staff Diversity	6760			41,568			41,568
Logistical Services	6770		2,307,391	827,914	146,672		3,281,977
Management Information Systems	6780		2,325,223	884,498	89,810		3,299,531
Other General Institutional Support Services	6790		647,359	217,248	121,465		986,072
Total General Institutional Support Services	6700	0	9,141,935	2,473,320	371,918	0	11,987,173
Community Services & Economic Development	6800						
Community Recreation	6810			136,227			136,227
Community Service Classes	6820	168,451	1,619,315	566,720	16,109		2,370,595
Community Use of Facilities	6830		600,535	44,544	66,860		711,939
Economic Development	6840			3,543	18,348		21,891
Other Community Services & Economic Development	6890			55,412			55,412
Total Community Services	6800	168,451	2,219,850	806,446	101,317	0	3,296,064

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						0
Child Development Centers	6920	4,071	18,261	1,093			23,425
Farm Operations	6930		35,799				35,799
Food Services	6940						0
Parking	6950			57			57
Student and Co-Curricular Activities	6960		39,927	187,823	9,543		237,293
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	4,071	93,987	188,973	9,543	0	296,574
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		406,492	9,546	69,580		485,618
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					46,919	46,919
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	46,919	46,919
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					8,794,191	8,794,191
Student Aid	7320					2,620,216	2,620,216
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,414,407	11,414,407
Sub-Total Non-Instructional Activites		185,802	34,289,513	7,453,981	826,608	11,461,326	54,217,230
Total Expenditures General Fund: activities *		28,218,117	35,475,818	8,086,051	969,596	11,461,326	84,210,908

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: MARIN

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$65,104,707
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	3,067.09		
	2. 2021-2022 Second Period Actual FTES	2,859.71		
	3. 2021-2022 Population change factor (C2/C1)	0.9324		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$65,286,753
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)			\$65,286,753
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$65,286,753
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			837,496
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			247,407
C.	Local Property taxes			68,770,060
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			10,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$69,864,963

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	240	0	2,995,395	920,848	2,995,635	920,848
State Revenues	8600	4,623,037	4,306,591	6,545,096	14,621,765	11,168,133	18,928,356
Local Revenues	8800	69,652,943	72,413,304	1,571,445	4,734,402	71,224,388	77,147,706
Total Revenues		74,276,220	76,719,895	11,111,936	20,277,015	85,388,156	96,996,910
EXPENDITURES:							
Academic Salaries	1000	24,053,594	26,045,790	2,277,586	2,007,443	26,331,180	28,053,233
Classified Salaries	2000	14,924,812	17,321,306	2,722,522	3,084,972	17,647,334	20,406,278
Employee Benefits	3000	17,690,947	21,734,918	2,024,474	2,323,497	19,715,421	24,058,415
Supplies and Materials	4000	860,489	1,011,492	334,843	5,845,570	1,195,332	6,857,062
Other Operating Expenses and Services	5000	5,430,446	7,819,084	1,460,273	5,271,023	6,890,719	13,090,107
Capital Outlay	6000	646,532	545,119	323,064	1,364,015	969,596	1,909,134
Total Expenditures		63,606,820	74,477,709	9,142,762	19,896,520	72,749,582	94,374,229
Excess /(Deficiency) of Revenues over Expenditures		10,669,400	2,242,186	1,969,174	380,495	12,638,574	2,622,681
Other Financing Sources	8900	197,577	157,200	1,483,243	1,934,693	1,680,820	2,091,893
Other Outgo	7000	8,008,909	7,875,964	3,452,417	2,315,188	11,461,326	10,191,152
Net Increase/(Decrease) in Fund Balance		2,858,068	(5,476,578)	0	0	2,858,068	(5,476,578)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,470,808	18,328,876	0	0	15,470,808	18,328,876
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	15,470,808		0		15,470,808	
Ending Fund Balance, June 30		18,328,876	12,852,298	0	0	18,328,876	12,852,298

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	625					
State Revenues	8600	94,111					
Local Revenues	8800	26,812,617	26,420,000		56,000	198	100
Total Revenues		26,907,353	26,420,000	0	56,000	198	100
Other Financing Sources	8900						
Interfund Transfers In	8981			1,090,914	782,684	304,794	303,594
Other Incoming Transfers	8983	202,535,000		103,216			
Total Other Financing Sources		202,535,000	0	1,194,130	782,684	304,794	303,594
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	212,050,764	15,155,000	472,656	484,282	155,000	160,000
Debt Interest and Other Service Charges	7120	13,237,178	11,194,979	529,922	535,730	149,794	143,594
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	225,287,942	26,349,979	1,002,578	1,020,012	304,794	303,594
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(22,752,942)	(26,349,979)	191,552	(237,328)	0	0
Net Increase/Decrease in Fund Balance		4,154,411	70,021	191,552	(181,328)	198	100
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,169,947	23,324,358	4,936,370	5,127,922	205,090	205,288
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	19,169,947		4,936,370		205,090	
Ending Fund Balance, June 30		23,324,358	23,394,379	5,127,922	4,946,594	205,288	205,388

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					7,126	7,000
State Revenues	8600					359,737	227,431
Local Revenues	8800					180,272	184,100
Total Income		0	0	0	0	547,135	418,531
Expenditures							
Academic Salaries	1000					347,911	404,556
Classified Salaries	2000					77,637	95,513
Employee Benefits	3000					253,146	292,236
Supplies and Materials	4000					5,384	14,500
Other Operating Expenses and Services	5000					4,011	7,100
Capital Outlay	6000						500
Total Expenditures		0	0	0	0	688,089	814,405
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(140,954)	(395,874)
Other Financing Sources	8900					140,954	395,874
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: 2021-2022

Budget Year: 2022-2023

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	58,636	161,125	32,874	100	101,533	110,500
Total Income		58,636	161,125	32,874	100	101,533	110,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	196,278	208,376				
Employee Benefits	3000	88,659	96,795				
Supplies and Materials	4000	7,465	6,257			327	2,000
Other Operating Expenses and Services	5000	3,658	4,047	57,572	88,500	50,830	50,000
Capital Outlay	6000	470	984				
Total Expenditures		296,530	316,459	57,572	88,500	51,157	52,000
Excess /(Deficiency) of Revenues over Expenditures		(237,894)	(155,334)	(24,698)	(88,400)	50,376	58,500
Other Financing Sources	8900	237,894	155,334	120,000	90,000	500,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	95,302	1,600	550,376	58,500
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	311,397	406,699	139,630	690,006
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		311,397		139,630	
Ending Fund Balance, June 30		0	0	406,699	408,299	690,006	748,506

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2021-2022

Budget Year: 2022-2023

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						
Local Revenues	8800	825,963	4,000			80,918	18,750
Total Income		825,963	4,000	0	0	80,918	18,750
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					69,073	
Employee Benefits	3000					36,445	
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	148,929	3,300,000				
Capital Outlay	6000	4,415,472	1,500,000			14,310,715	116,664,540
Total Expenditures		4,564,401	4,800,000	0	0	14,416,233	116,664,540
Excess /(Deficiency) of Revenues over Expenditures		(3,738,438)	(4,796,000)	0	0	(14,335,315)	(116,645,790)
Other Financing Sources	8900	2,921,151	2,500,000				3,194,349
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(817,287)	(2,296,000)	0	0	(14,335,315)	(113,451,441)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,456,244	7,638,957	0	0	134,206,060	119,870,745
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	8,456,244		0		134,206,060	
Ending Fund Balance, June 30		7,638,957	5,342,957	0	0	119,870,745	6,419,304

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	636,618	641,000	(1,281,659)	100,000		
Other Financing Sources	8900			1,250,000			
Total Income		636,618	641,000	(31,659)	100,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	568,325	586,000	29,158	24,000		
Capital Outlay	6000						
Total Expenditures		568,325	586,000	29,158	24,000		
Net Profit or Loss		68,293	55,000	(60,817)	76,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		68,293	55,000	(60,817)	76,000		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	653,205	721,498	9,638,833	9,578,016		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	653,205		9,638,833			
Ending Fund Balance, June 30		721,498	776,498	9,578,016	9,654,016		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	100,030	118,880	18,884	12,025		
Total Income		100,030	118,880	18,884	12,025	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	9,763	29,050				
Other Operating Expenses and Services	5000	17,094	22,505	7,836	12,025		
Capital Outlay	6000		3,700				
Total Expenditures		26,857	55,255	7,836	12,025	0	0
Excess /(Deficiency) of Revenues over Expenditures		73,173	63,625	11,048	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	20,325	63,625				
Net Increase/(Decrease) in Fund Balance		52,848	0	11,048	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	469,005	521,853	114,366	125,414		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	469,005		114,366		0	
Ending Fund Balance, June 30		521,853	521,853	125,414	125,414	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	5,880,580	7,000,000				
State Revenues	8600	870,763	450,000				
Local Revenues	8800	1,052		101		3,161	
Total Income		6,752,395	7,450,000	101	0	3,161	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		6,752,395	7,450,000	101	0	3,161	0
Other Financing Sources	8900	29,559					
Other Outgo	7000	6,781,954	4,476,096	802,399		1,322,541	
Net Increase/(Decrease) in Fund Balance		0	2,973,904	(802,298)	0	(1,319,380)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	802,298	0	1,319,380	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		802,298		1,319,380	
Ending Fund Balance, June 30		0	2,973,904	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

330 MARIN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			(597,245)	2,710,000
Total Income		0	0	(597,245)	2,710,000
Expenditures					
Academic Salaries	1000			1,814	
Classified Salaries	2000			119,694	2,355
Employee Benefits	3000			48,746	
Supplies and Materials	4000			103,155	1,018,376
Other Operating Expenses and Services	5000			176,610	1,000,576
Capital Outlay	6000			33,007	53,786
Total Expenditures		0	0	483,026	2,075,093
Excess /(Deficiency) of Revenues over Expenditures		0	0	(1,080,271)	634,907
Other Financing Sources	8900			2,948,340	
Other Outgo	7000			533,593	1,623,544
Net Increase/(Decrease) in Fund Balance		0	0	1,334,476	(988,637)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	11,983,518	13,366,767
Prior Years Adjustments	9020			48,773	
Adjusted Beginning Balance	9030	0		12,032,291	
Ending Fund Balance, June 30		0	0	13,366,767	12,378,130

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 330

Name: MARIN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
22	REVENUE BOND INTEREST AND REDEMPTION FUND	11	UNRESTRICTED SUBFUND	1,090,914
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	304,794
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	140,954
34	FARM OPERATION FUND	11	UNRESTRICTED SUBFUND	237,894
35	REVENUE BOND PROJECT FUND	11	UNRESTRICTED SUBFUND	120,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	500,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,921,151
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,250,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	19,039
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	10,520
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	197,577
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	106,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		589,588			84,773		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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	51,891		51,891
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	51,891		51,891
Other Operating Expenses and Services	5000		589,588		589,588	799		590,387
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	32,083		32,083
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	32,083		32,083
Other Outgo								
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	589,588	0	589,588	84,773		674,361
Ending Balance					0	0		0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 330

Name: MARIN

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		420,866			1,626,320		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,626,320		1,626,320
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,626,320		1,626,320
Other Operating Expenses and Services	5000		420,866		420,866			420,866
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	420,866	0	420,866	1,626,320		2,047,186
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 330

Name: MARIN

EPA Revenue	318,174
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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	318,174	0	0	318,174
TOTAL		318,174	0	0	318,174

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 330

Name: MARIN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	3,690,285	4,009,200	7,699,485	N/A	N/A
2022-23	4,323,234	4,194,040	8,517,274	817,789	10.62%
2023-24	4,732,881	4,324,078	9,056,959	539,685	6.34%
2024-25	4,917,864	4,385,079	9,302,943	245,984	2.72%
2025-26	5,110,556	4,368,833	9,479,389	176,446	1.90%
2026-27	5,308,319	4,484,345	9,792,664	313,275	3.30%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The district has actively addressed its net pension liability on multiple fronts. Effective January 2019, all employee groups pay the entire employee share of their pension contributions. In FY 2017-18, the district established a pension trust through the Community College League of California, Pension Rate Stabilization Trust (PARS) program. As of June 30, 2022, the district has contributed \$9,250,000 to its PARS Trust. Also as of June 30, 2022, the fair market value of the PARS Trust was \$9,578,016.

2022-10 CCFS-311 Annual Financial and Budget Report

Final Audit Report

2022-10-06

Created:	2022-10-06
By:	Eresa Puch (epuch@marin.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAA1ZHYYK41POczH3F-dyEHP1rb3zIMV65

"2022-10 CCFS-311 Annual Financial and Budget Report" History

-  Document created by Eresa Puch (epuch@marin.edu)
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