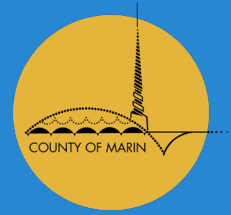







COUNTY OF MARIN

Highlights of the Annual Comprehensive Financial Report For the Fiscal Year Ended June 30, 2021



-  Implement new GASB's (page 55)
-  Close out fiscal year
-  Post-close adjustments
-  External audit
-  Issue ACFR

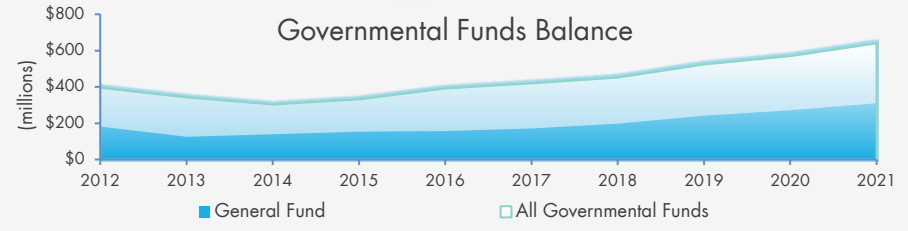
Certificate of Achievement for Excellence in Financial Reporting (page xiv)

Fiscal Year Ended June 30, 2020



Independent Auditors Report (pages 1-3)

Received an unmodified audit opinion



General Fund Highlights

BALANCE SHEET (pages 30 - 31)

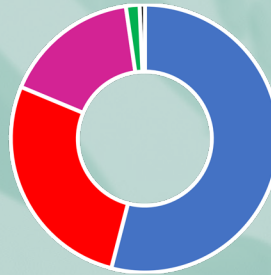
\$340.3	\$29	\$311.3
ASSETS	LIABILITIES & DEFERRALS	FUND BALANCE

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE (page 33)

\$420.7	\$314.9	\$66.4	\$39.4
REVENUES	EXPENDITURES	OTHER FINANCING SOURCES	CHANGE IN FUND BALANCE

FUND BALANCE CLASSIFICATION (GASB 54)

NONSPENDABLE	\$ 5.2
RESTRICTED	51.1
COMMITTED	84.9
ASSIGNED	168.2
UNASSIGNED	1.9
FUND BALANCE	\$311.3



- Assigned
- Unassigned
- Restricted
- Committed
- Nonspendable

Pension and Other Postemployment Benefits (OPEB)

REQUIRED SUPPLEMENTARY INFORMATION (pages 93 - 96)

Net Pension Liability (page 93)

MCERA Collective NPL	\$457,774,963
County's Proportionate Share	52.8226%
Net Pension Liability	\$241,808,638
Discount Rate	7.00%
County's Contributions	\$46,350,598
Funded % as of 6/30/21 (collective)	85.2%

Net OPEB Liability (page 94)

Total OPEB Liability	\$325,813,000
County's Contributions	\$17,866,000
Net OPEB Liability	\$201,299,000
Discount Rate	5.50%
Plan Fiduciary Net Position	\$124,514,000
% of Total OPEB Liability	38.2%