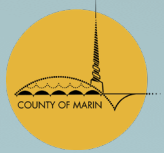


COUNTY OF MARIN



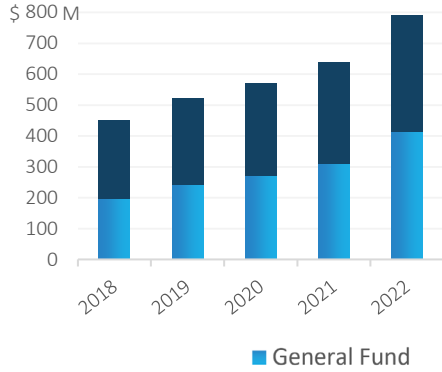
Highlights of the Annual Comprehensive Financial Report (ACFR)
For the Fiscal Year Ended June 30, 2022

- Implement New GASB's
- Fiscal Year-End Close
- Post-Close Review
- Audit Fieldwork
- Compile & Issue ACFR

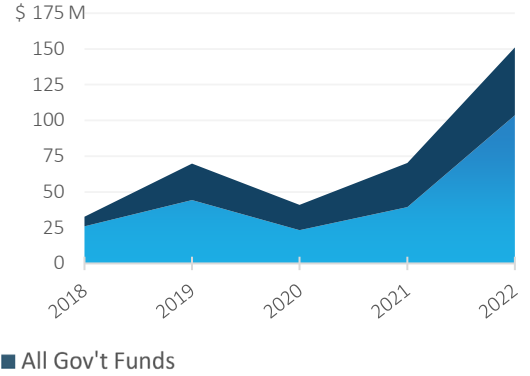
Certificate of Achievement for Excellence in Financial Reporting (page xiv)
Fiscal Year Ended June 30, 2021

Independent Auditors' Report (pages 1-3)
Received an Unmodified (clean) audit opinion

Total Fund Balances



Net Change in Fund Balances

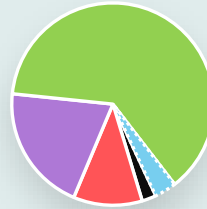


General Fund

BALANCE SHEET (page 32)

Assets	\$ 447,552
Liabilities	(29,406)
Deferred Inflows of Resources	(3,127)
Fund Balance	\$ 414,990

FUND BALANCE CLASSIFICATIONS (page 92)

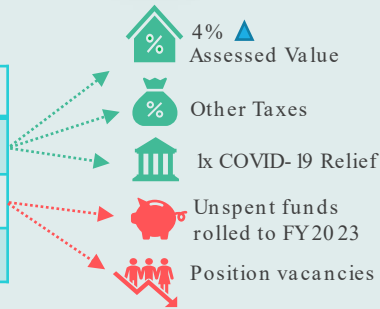


Nonspendable	\$ 9,404
Restricted	45,692
Committed	84,263
Assigned	261,122
Unassigned	14,509

FUND BALANCE \$ 414,990

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE (page 35)

Beginning Fund Balance	\$ 311,321
Revenues	461,157
Expenditures & Financing Uses	(357,489)
Ending Fund Balance	\$ 414,990



NET CHANGE IN FUND BALANCE
\$103.7 million

Retiree Liabilities

NOTE 9 - LONG-TERM OBLIGATIONS (page 69); NOTE 11 - EMPLOYEES' RETIREMENT PLAN (page 75); NOTE 12 - OTHER POSTEMPLOYMENT BENEFIT PLAN (page 75); REQUIRED SUPPLEMENTARY INFORMATION (pages 94-97)

PENSION (page 94)

Mcera

55.8749% Proportionate Share
\$90,941 Net Pension Asset

105% Funded
6.75% Discount Rate

OPEB (page 96)

Total OPEB Liability \$273,773

Net OPEB Liability **\$107,879**

Discount Rate 5.50%

% of Total OPEB Liability **60.6%**



RETIREE LIABILITIES (in millions)

