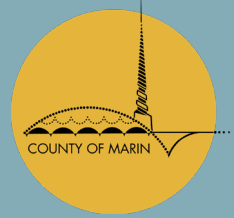


COUNTY OF MARIN

Highlights of Annual Comprehensive Financial Report (ACFR)
For the Fiscal Year Ended June 30, 2019








-  Countywide Fiscal Year-End Close
-  DOF Post-Close Review, Analysis and Adjustments
-  External Audit Fieldwork
-  Issue Comprehensive Annual Financial Report

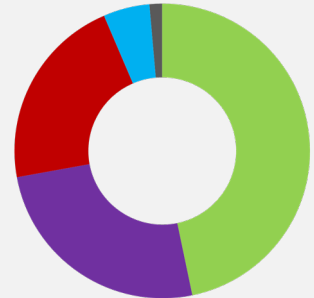
GENERAL FUND

Balance Sheet Summary (page 28)

Total Assets	\$ 249,836,365
Total Liabilities & Deferred Inflows	(8,304,793)
Total Fund Balance	\$ 241,531,572

Fund Balance Classifications

-  Nonspendable \$ 3,352,499
-  Restricted 51,721,063
-  Committed 61,317,296
-  Assigned 112,871,252
-  Unassigned 12,269,462



Independent Auditors Report (pages 1-3)

Received a unmodified (**CLEAN**) audit opinion



NET PENSION LIABILITY

Required Supplementary Information (page 84)

Mcera

\$330,297,826

MCERA Collective NPL

\$183,525,363

County's Proportionate Share of NPL

55.563%

 County's Proportion*

* Based on MCERA Actuarial Valuation Report for the Measurement Period 6/30/18

\$48,159,006

Contractually Required Contributions

\$48,159,006

Actual Contributions Made

\$0.00

Contribution Deficiency (Excess)

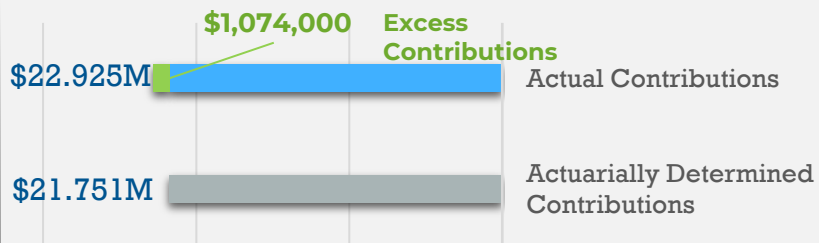


Statement of Revenues, Expenditures and Changes in Fund Balance Summary (page 30)

Revenues	\$ 372,031,824
Expenditures	(252,927,915)
Other Financing Sources, Net	(74,874,104)
Net Change in Fund Balance	\$ 44,229,805
Beginning Fund Balance, July 1 st 2018	197,301,767
Ending Fund Balance, June 30th 2019	\$ 241,531,572

Other Postemployment Benefits

Required Supplementary Information (page 86)



Total OPEB Liability	\$ 370,692,000
Decrease in Plan's Fiduciary Net Position	(84,658,000)
Net OPEB Liability	\$ 286,034,000