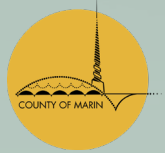


FINANCIAL AUDIT ADVISORY COMMITTEE



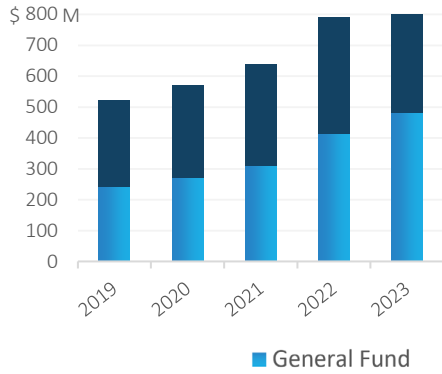
Highlights of the Annual Comprehensive Financial Report (ACFR)
For the Fiscal Year Ended June 30, 2023

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

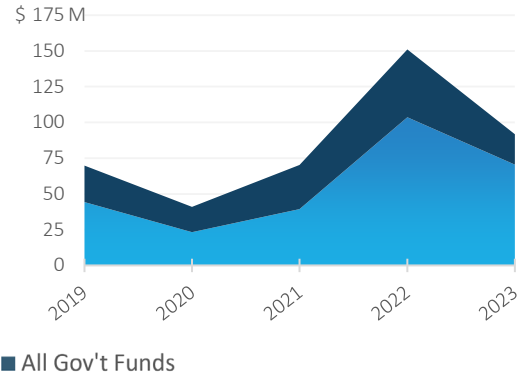
Certificate of Achievement
for Excellence in Financial
Reporting (page xvi)
Fiscal Year Ended June 30, 2022

Independent Auditors' Report
(pages 1-4)
Received an Unmodified
(clean) audit opinion

Total Fund Balances



Net Change in Fund Balances

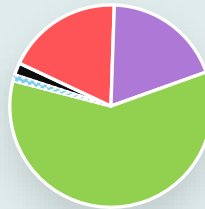


General Fund

BALANCE SHEET (page 34)

Assets	\$ 518,977
Liabilities	(26,114)
Deferred Inflows of Resources	(11,312)
Fund Balance	\$ 481,551

FUND BALANCE CLASSIFICATIONS (page 95)



Nonspendable	\$ 9,532
Restricted	89,341
Committed	91,495
Assigned	286,614
Unassigned	4,569

FUND BALANCE \$ 481,551

STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCE (page 37)

Beginning Fund Balance	\$ 411,081
Revenues	451,548
Expenditures & Financing Uses	(381,078)
Ending Fund Balance	\$ 481,551



Retiree Liabilities

NOTE 9 - LONG-TERM OBLIGATIONS (page 71); **NOTE 11 - EMPLOYEES' RETIREMENT PLAN** (page 77);
NOTE 12 - OTHER POSTEMPLOYMENT BENEFIT PLAN (page 85); **REQUIRED SUPPLEMENTARY INFORMATION** (pages 99-102)

PENSION (page 99)

Mcera

53.4663% Proportionate Share
\$167,183 Net Pension Liability

90.6% FUNDED
6.75% Discount Rate

OPEB (page 101)

Total OPEB Liability \$276,723

Net OPEB Liability \$128,989

Discount Rate 5.50%

% of Total OPEB Liability 53.4%



RETIREE LIABILITIES (in millions)

