



Finance, Audit, Insurance, and Real Property Committee

FY 2022/23 Annual Comprehensive Financial Report

Item 7c

January 9, 2024

Item # 7c

Receipt of Financial Report

Subject

- The District's Fiscal Year 2023 Annual Comprehensive Financial Report (ACFR)

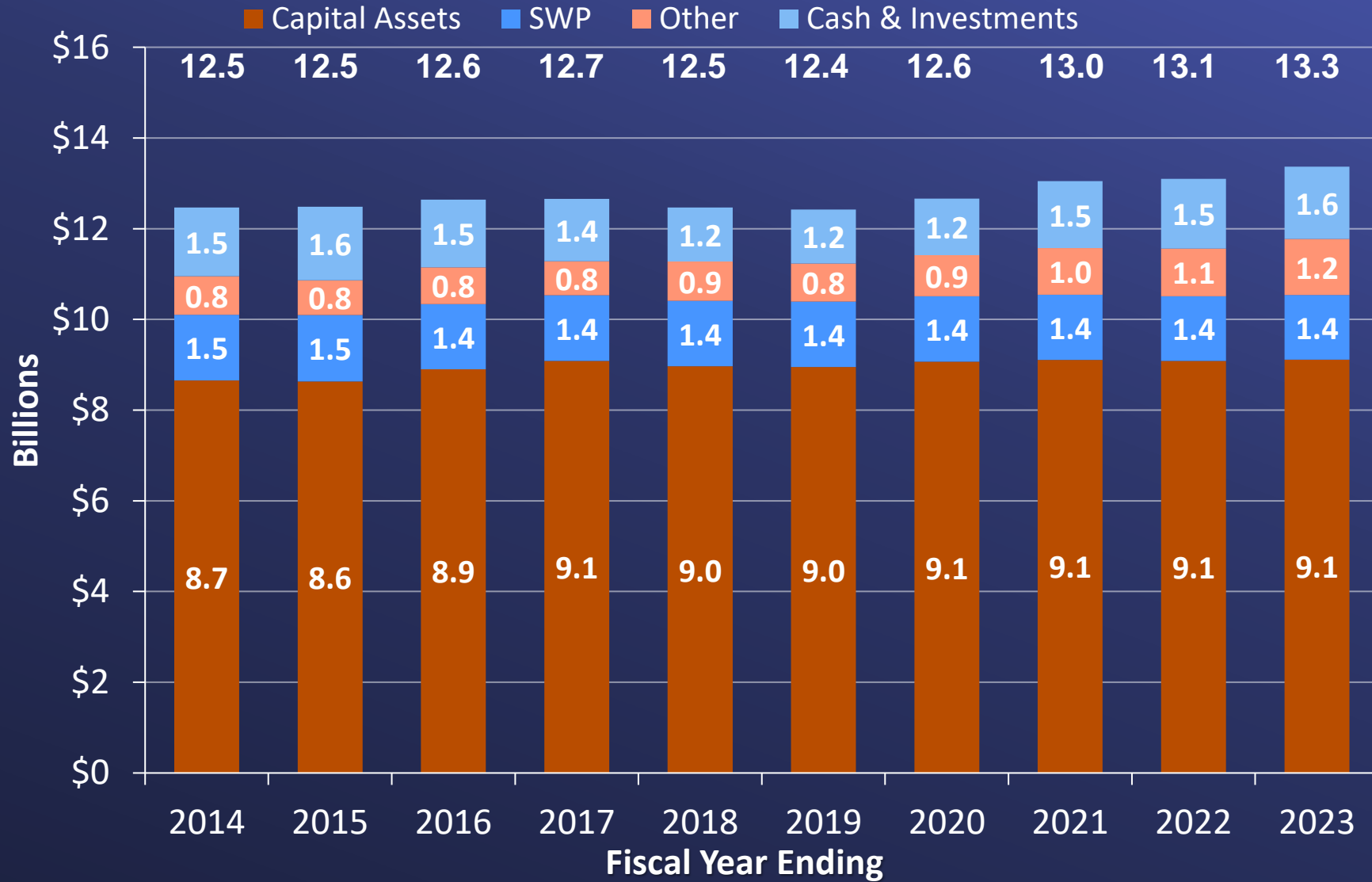
Purpose

- For the Board to receive the audited 2023 ACFR
- Present an analysis of the trends observed in the balance sheet data.

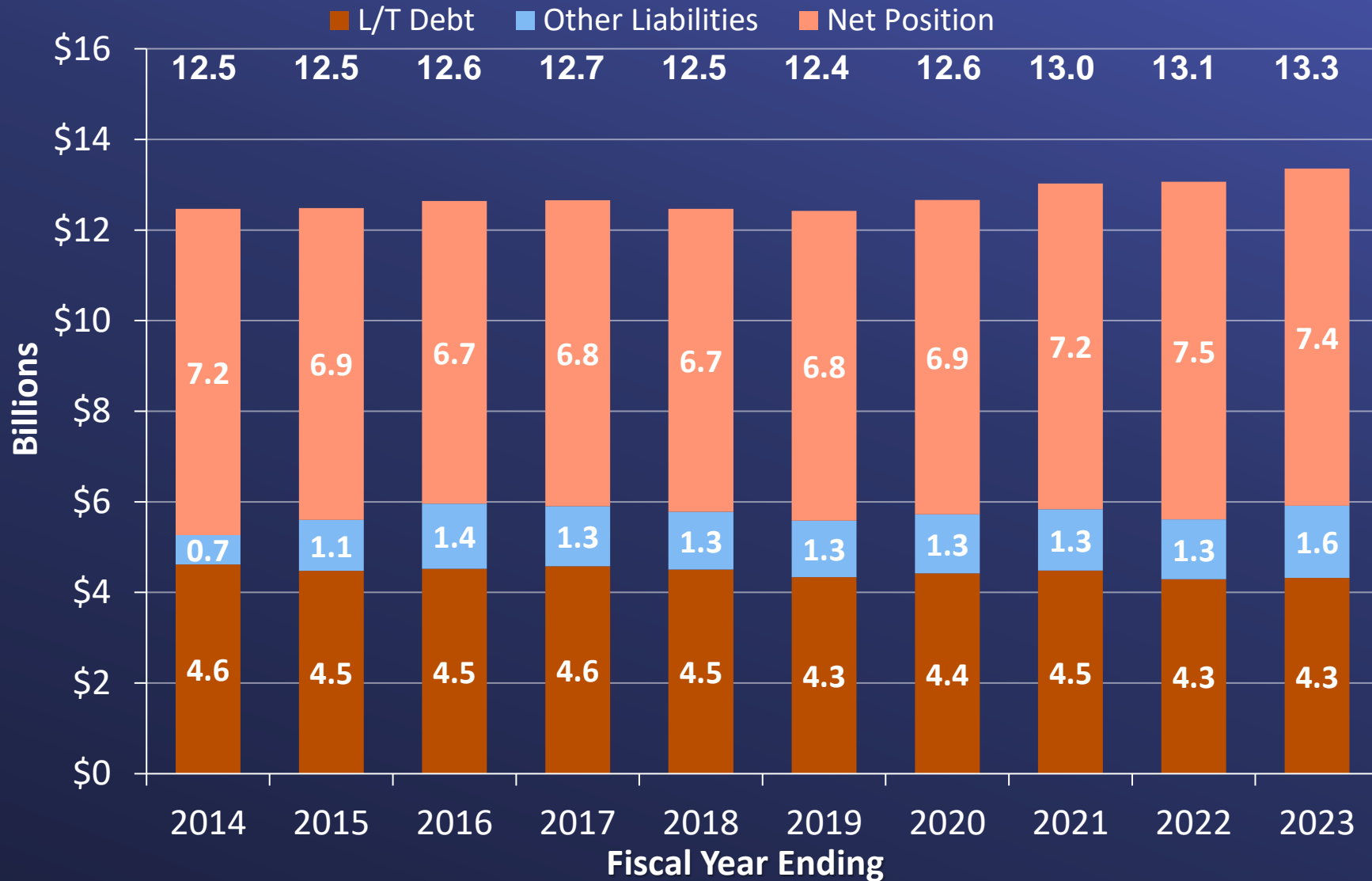
Balance Sheet Trends



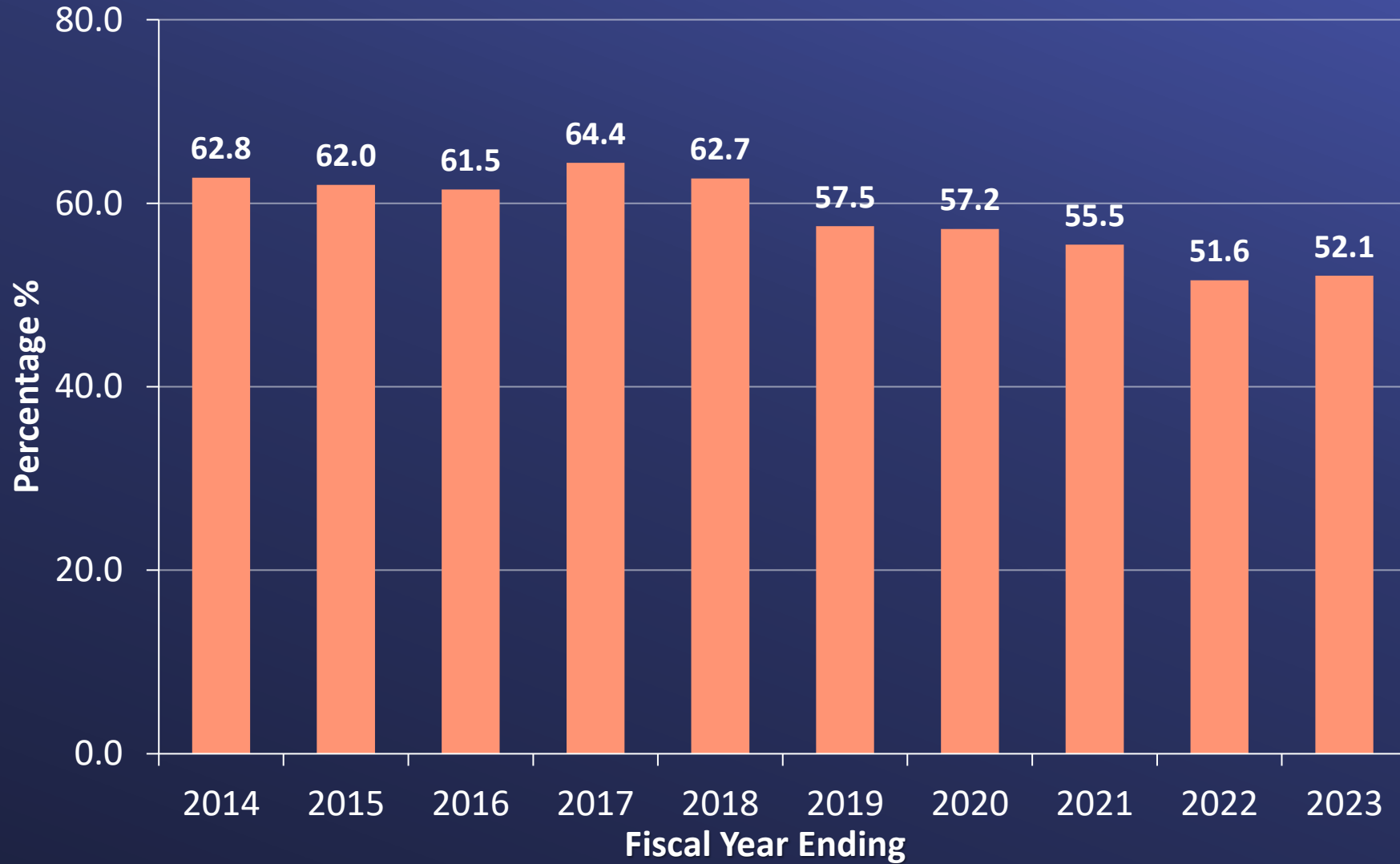
Total Assets and Deferred Outflows



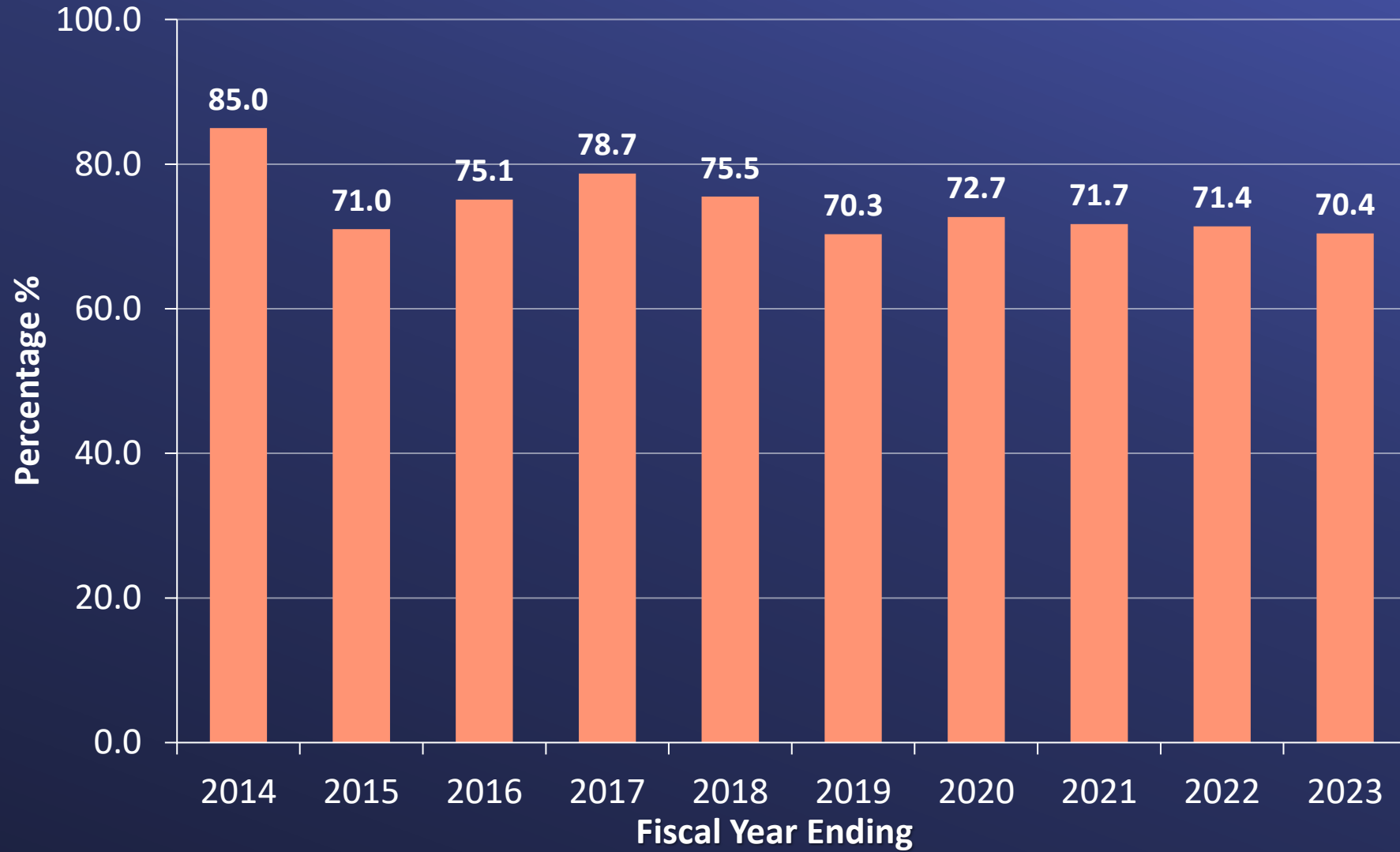
Total Liabilities, Deferred Inflows and Net Position



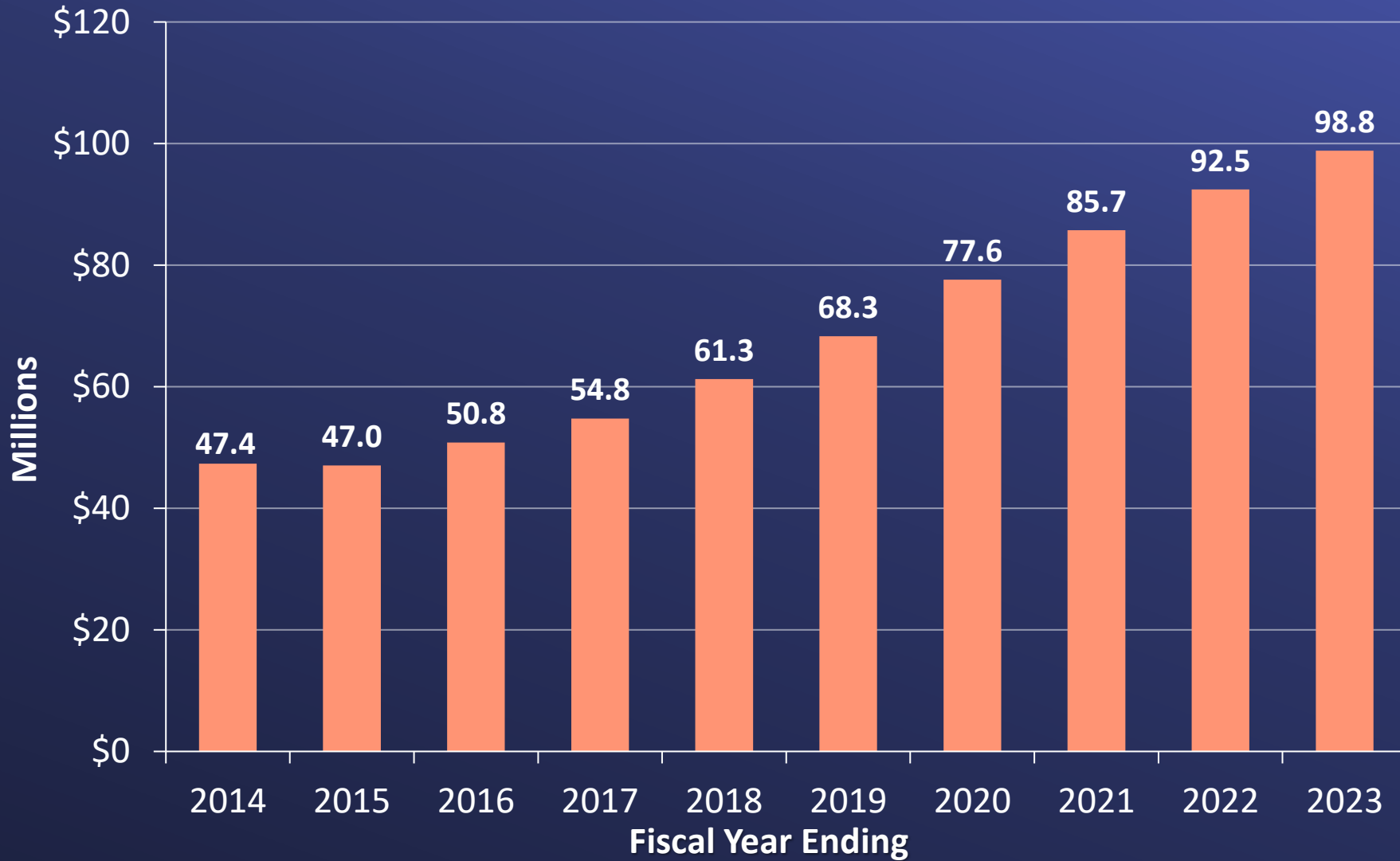
Revenue Bond Debt to Equity Ratio



Pension Funded Ratio

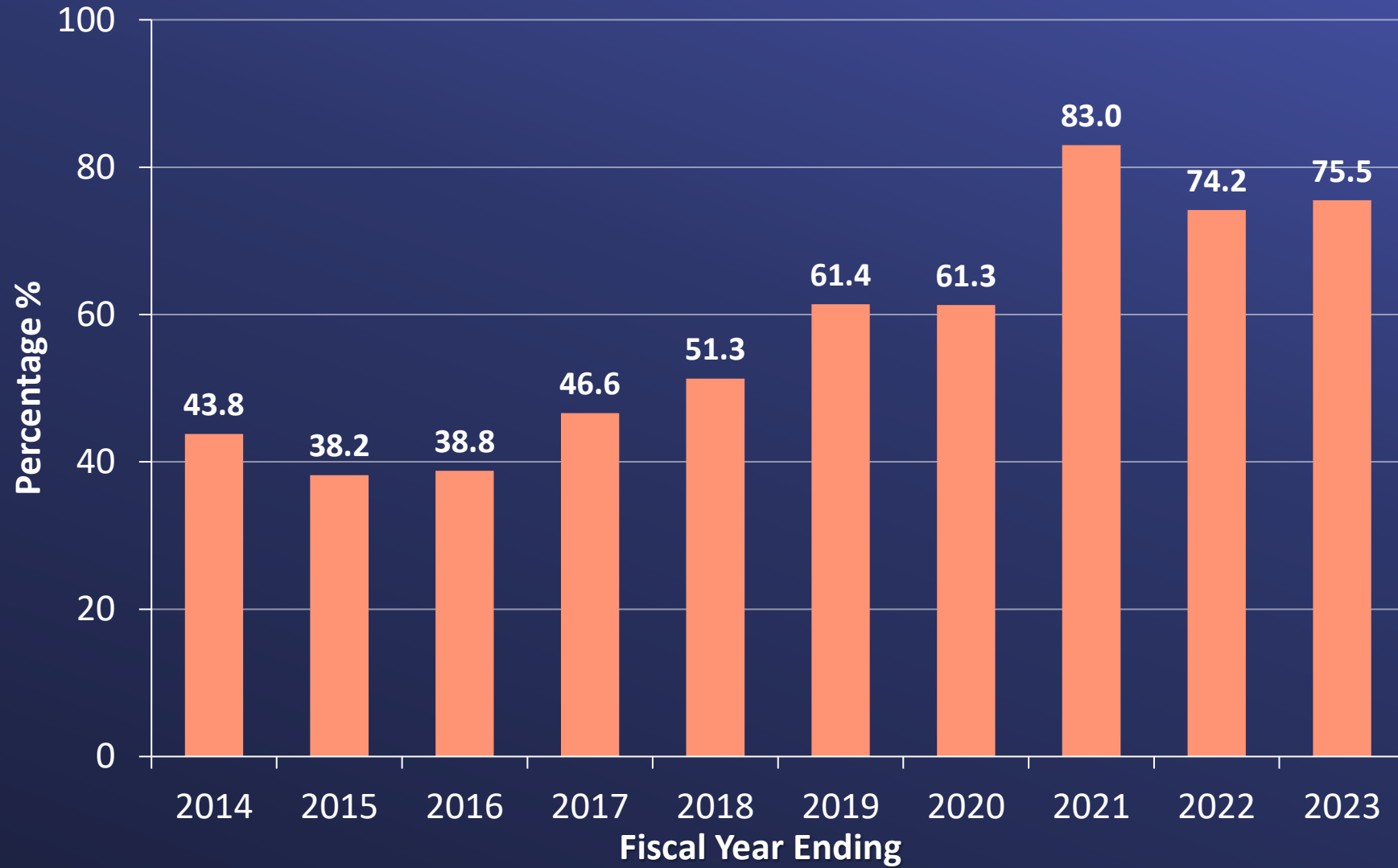


Pension Actuarially Determined Contribution⁽¹⁾

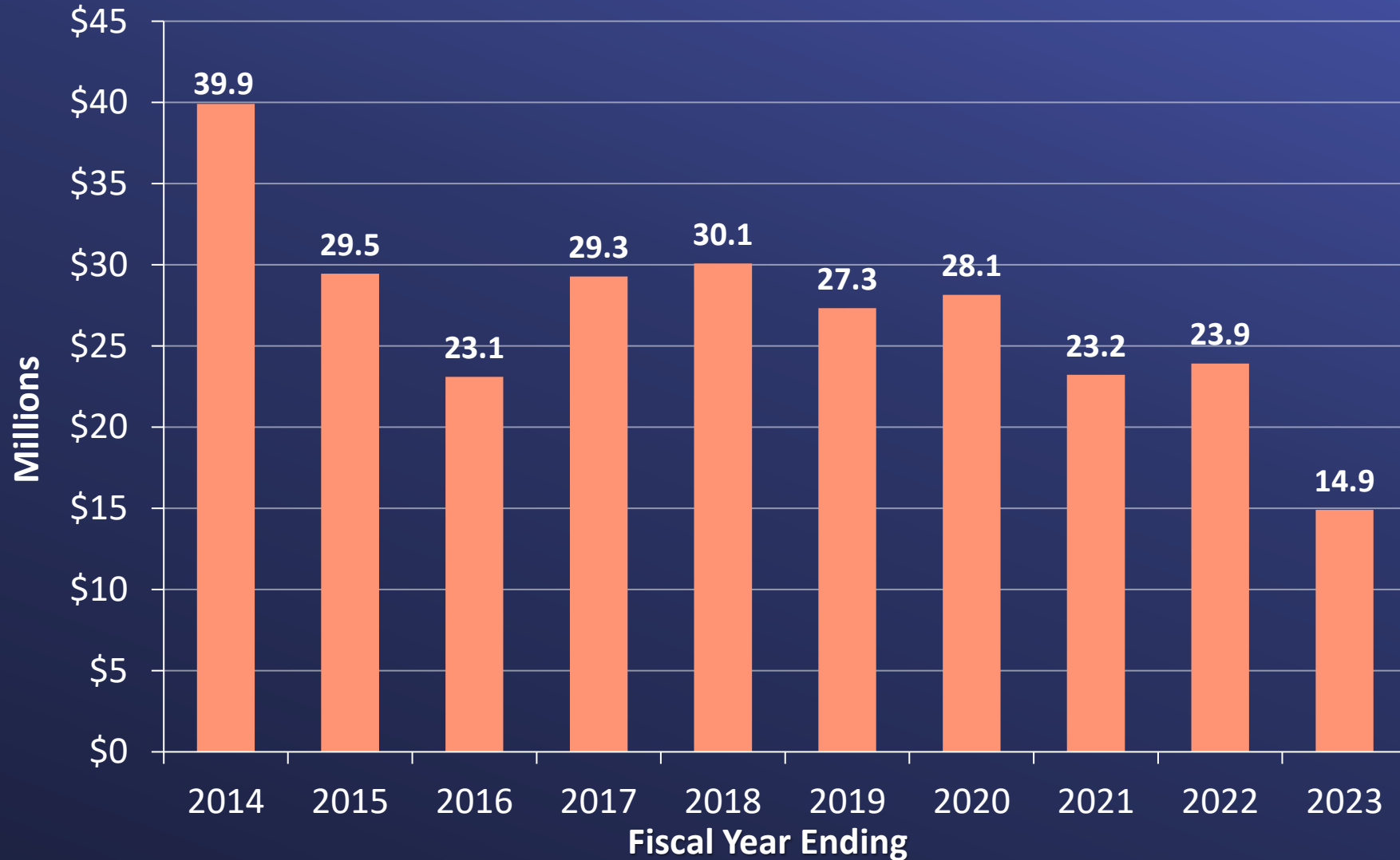


⁽¹⁾ Annual Required Contribution (ARC) in fiscal years 2012 through 2017

OPEB Funded Ratio



OPEB Actuarially Determined Contribution⁽¹⁾



⁽¹⁾ Annual Required Contribution (ARC) in fiscal years 2012 through 2017

