



DISTRICT  
ATTORNEY

FOR THE YEAR ENDED JUNE 30, 2018

# CITIZENS' REPORT

ORANGE COUNTY, CALIFORNIA



# THE OC AUDITOR-CONTROLLER



As we come to the end of another year, I am pleased to say that the County has once again moved in a positive direction in meeting our financial goals. Thanks to conservative and smart financial planning, we continue to see growth in Property Tax and General Fund revenues.

This year, our Citizens' Report highlights one of our fellow County departments and financial partners, the District Attorney's office. The District Attorney's staff continually work to protect the citizens of this County while still acting in a fiscally responsible manner. This coming year, we are pleased to welcome District Attorney Todd Spitzer to the department, and we look forward to financially supporting his administration's public safety efforts in what is sure to be a successful tenure.

I would like to thank the staff of the Auditor-Controller's department for their hard work and dedication in supporting all the departments of the County, as well as working tirelessly for Orange County's taxpayers. Their hard work continues to deliver a level of excellence that the citizens of Orange County have come to expect from the Auditor-Controller, and we look forward to continue working on your behalf in the coming years.



Eric H. Woolery, CPA  
Orange County Auditor-Controller

## A Message From The OCTax President



The Orange County Citizens' Report, prepared by the office of Orange County Auditor-Controller Eric Woolery, gives taxpayers access to information they need to hold government officials accountable for how their tax dollars are spent. The Orange County Taxpayers Association (OCTax) looks forward to continuing our work with Auditor-Controller Eric Woolery as he increases the effort of making Orange County's financial information more transparent to the taxpayers.



Carolyn Cavecche  
President & CEO, Orange County Taxpayers Association

## OC's Taxpayer Watchdog

"Jameson" is the official Taxpayers' Watchdog and mascot of the Office of the Orange County Auditor-Controller. He is on guard 24/7 reminding us that we work for the taxpayers of Orange County first and foremost. This year, we presented our Taxpayer Watchdog of the Year award to Todd Spitzer, a true watchdog, for his commitment to keeping Orange County fiscally responsible and transparent.



A MESSAGE FROM

# THE OC DISTRICT ATTORNEY

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It is an honor that the Orange County District Attorney's Office has been chosen as this year's highlighted County agency by the Orange County Auditor-Controller to be featured in the annual Citizens' Report. As your newly-elected Orange County District Attorney, I look forward to forging a new path to protect our great County, our citizens, the rule of law, and our taxpayer dollars.

My administration will undertake new and innovative ideas along with hard work, ethical

conduct, and dedication in order to stay ahead of the crime curve while honoring crime victims and their families. During my previous tenure on the Board of Supervisors and in the State Legislature, I have fought hard to protect public safety. As the Statewide Chairman for Marsy's Law for California (Proposition 9 of 2008), I led the effort to pass the most comprehensive Victim's Bill of Rights in the Nation. I joint authored Megan's Law (AB 488, Parra and Spitzer), creating a public online database of registration and residency information of convicted sex offender residences in order to protect the public. As your District Attorney, I plan to implement similarly groundbreaking new policies and programs that will put criminals behind bars and make sure they stay there while ensuring that due process is followed with integrity and transparency.

While I pride myself in putting public safety first, we know we could not do our job without being supported financially. My administration will be committed to fiscal responsibility, and I look forward to working with the Orange County Auditor-Controller to ensure we operate within budget while accomplishing our goal of improving public safety. I want to thank my colleague, Orange County Auditor-Controller Eric Woolery, and all of the staff in his office for providing the fantastic support and necessary resources that help ensure our department is able to successfully protect and serve the taxpayers of Orange County.

A handwritten signature in black ink, appearing to read 'Todd Spitzer', written in a cursive style.

Todd Spitzer  
Orange County District Attorney

# THE PURPOSE



The purpose of the Orange County Citizens' Report is to provide the public, in layman's terms, the highlights of the County's Comprehensive Annual Financial Report (CAFR) for the fiscal year ended June 30, 2018. The CAFR is a detailed and complete financial presentation prepared in conformance with the United States Generally Accepted Accounting Principles (GAAP) and is available in its entirety online at [ocauditor.com](http://ocauditor.com) (or use QR Code below). The CAFR details how the County spent its budget of \$6.2 billion during the past fiscal year. While the financial statements' data in the OC Citizens' Report conforms to GAAP, some statistics are taken from various sources and are not GAAP-based data. The CAFR is prepared by the Auditor-Controller's office and independently audited by Vavrinek, Trine, Day & Co., LLP, receiving an unmodified (clean) opinion. A companion to CAFR is the County budget, prepared by the County CEO Budget Office. It outlines how the County plans to spend its resources in the fiscal year.

The County's CAFR contains two sets of financial statements that measure its finances differently. Government-wide statements present a long-term look at the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Fund statements, of which the General Fund is the chief operating fund, provide a short-term perspective of individual fund's assets, liabilities, deferred inflows of resources, and fund balance. It shows the difference between what the County currently owns versus what the County currently owes. It also presents the resources flowing in and out during the fiscal year. One way to view it is that the long-term perspective would report a homeowner's mortgage balance and the property's value, while the short-term perspective would report only the house payments and the income to make those payments.



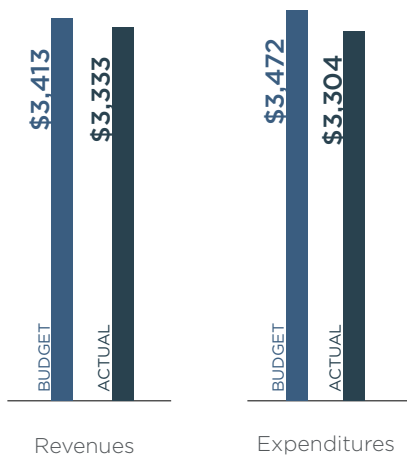
## FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2017-18:

- ▶ Total net position increased by \$372.7 million, or 18% as compared to last year.
- ▶ Long-term debt decreased by \$67.6 million, or 19% as compared to last year.
- ▶ The County's governmental funds reported combined ending fund balances of \$2.5 billion, a decrease of \$79 million, or 3% as compared to last year.
- ▶ General Fund revenues and transfers ended the year 2% below budget.
- ▶ General Fund expenditures and other financing uses ended the year 5% below budget.

# THE COUNTY BUDGET



## GENERAL FUND BUDGET vs. ACTUAL (DOLLAR AMOUNTS IN MILLIONS)

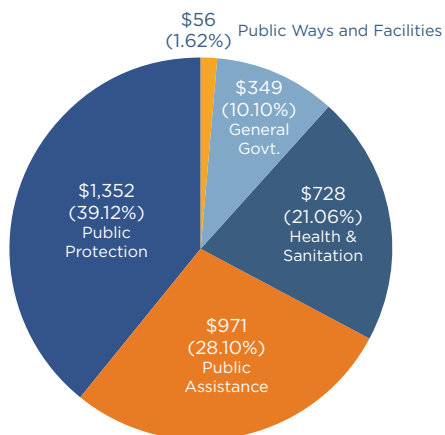


The County's fiscal year starts on July 1. The County's budget process usually begins in late December with careful planning. Revenues are budgeted in the amount expected to be received or as they are applicable to the fiscal year. Expenditures are budgeted at an amount sufficient for 12 months if they are ongoing and in their full amount if they are one-time items. The Board of Supervisors adopts the budget, which becomes the spending plan for County departments. Actual revenues and expenditures are monitored during the year and reported to the Board of Supervisors on a quarterly basis. The budget may be modified based on these quarterly reports to reflect new assumptions or events. The County's budget for FY 2017-18 was \$6.2 billion, of which \$3.4 billion was budgeted for the General Fund.

As indicated by the chart at left, General Fund actual revenues were \$80 million less than budgeted. This was mainly due to lower federal public assistance administration revenues, lower drawdowns from the Mental Health Services Act Fund, a delay in transfers from Tobacco Settlement and Wraparound Program Funds to reimburse the eligible costs, and the elimination of the transfer from the Teeter Tax Loss Reserve Fund, which was determined unnecessary.

General Fund actual expenditures were \$168 million less than budgeted, primarily due to departments having lower than budgeted expenditures in all categories.

## FY 2018-19 GENERAL FUND BUDGET BY FUNCTION (DOLLAR AMOUNTS IN MILLIONS)



Orange County works diligently every year to maintain a strong, balanced budget. The County's Annual Budget for FY 2018-19 totals \$6.5 billion, of which \$3.5 billion is for the General Fund. The County's budget continues to address major initiatives for homeless shelters, whole person care, housing, and civic center facilities strategic plan.

# STATEMENT OF

# NET POSITION

The Statement of Net Position (dollar amounts in millions) presents the County's financial position from a long-term perspective. It reports all of the County's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the County's financial position is improving or deteriorating.

	FY 2014	FY 2015*	FY 2016	FY 2017	FY 2018
<b>Assets</b>					
Current and Other Assets	\$3,940	\$4,043	\$4,330	\$4,531	\$4,430
Capital Assets	3,579	3,619	3,658	3,831	4,096
<b>Total Assets</b>	<b>7,519</b>	<b>7,662</b>	<b>7,988</b>	<b>8,362</b>	<b>8,526</b>
<b>Deferred Outflows of Resources</b>					
Deferred Charge on Refunding	10	6	4	1	-
Deferred Outflows of Resources Related to Pension	-	667	1,116	839	1,047
Deferred Outflows of Resources Related to OPEB	-	-	-	-	24
<b>Total Deferred Outflows of Resources</b>	<b>10</b>	<b>673</b>	<b>1,120</b>	<b>840</b>	<b>1,071</b>
<b>Liabilities</b>					
Long-Term Liabilities	1,383	5,187	5,664	5,347	5,498
Other Liabilities	696	746	804	792	800
<b>Total Liabilities</b>	<b>2,079</b>	<b>5,933</b>	<b>6,468</b>	<b>6,139</b>	<b>6,298</b>
<b>Deferred Inflows of Resources</b>					
Deferred Inflows of Resources Related to Pension	-	394	454	558	822
Deferred Inflows of Resources Related to OPEB	-	-	-	-	12
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>394</b>	<b>454</b>	<b>558</b>	<b>834</b>
<b>Net Position</b>					
Net Investment in Capital Assets	3,271	3,313	3,371	3,521	3,831
Restricted	1,463	1,324	1,330	1,595	1,491
Unrestricted	716	(2,629)	(2,515)	(2,611)	(2,857)
<b>Total Net Position</b>	<b>\$5,450</b>	<b>\$2,008</b>	<b>\$2,186</b>	<b>\$2,505</b>	<b>\$2,465</b>

\*Beginning in FY 2015, the County recorded the net pension liability (NPL), as required by the Governmental Accounting Standards Board (GASB) Statement No. 68. Like all government agencies, the County's net position has largely declined since then.

## NET POSITION COMPONENTS

The largest component of the County's net position is net investment in capital assets. It cannot be used to liquidate the County's debt. The second component is restricted net position. The resources are subject to external restrictions on how they may be used, for example, restrictions imposed by grantors, contributors, laws or regulations of other governments, or restrictions imposed by law through constitutional provision or legislation, including those passed by the County itself. The final component of net position is unrestricted net position. It is a resource that can be used to meet ongoing obligations to citizens and creditors.



# STATEMENT OF

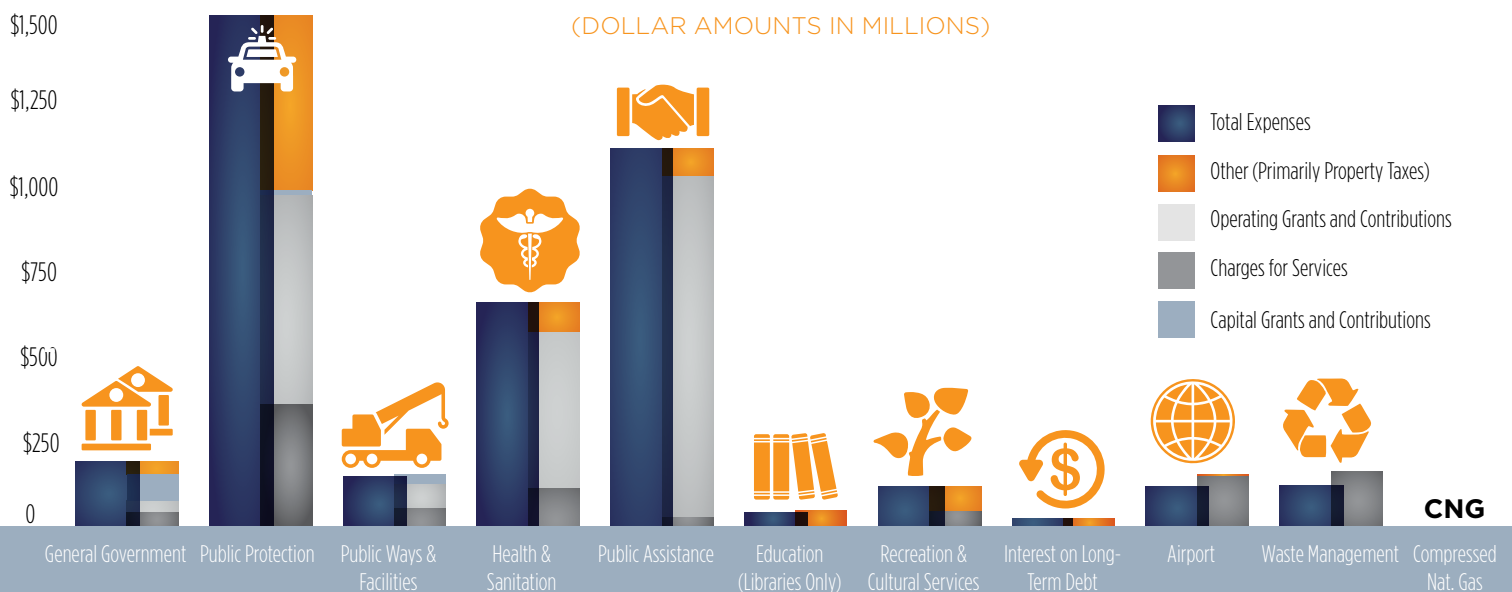
# ACTIVITIES

The Statement of Activities (dollar amounts in millions) reports the County's revenues and expenses during the fiscal year, as well as any transaction that increases or decreases its net position. Revenues are classified by source and expenses are classified by function.

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
<b>Revenues</b>					
Program Revenues	\$2,892	\$2,884	\$3,000	\$3,111	\$3,276
General Revenues	907	1,023	1,008	1,074	1,128
<b>Total Revenues</b>	<b>3,799</b>	<b>3,907</b>	<b>4,008</b>	<b>4,185</b>	<b>4,404</b>
<b>Expenses</b>					
General Government	131	192	204	186	196
Public Protection	1,262	1,326	1,434	1,485	1,476
Public Ways and Facilities	128	114	142	98	152
Health and Sanitation	626	538	555	594	656
Public Assistance	989	1,050	1,097	1,097	1,103
Education (Libraries Only)	41	43	46	44	48
Recreation and Cultural Services	97	102	115	113	124
Interest on Long-Term Debt	28	24	20	18	26
Airport	121	125	121	126	125
Waste Management	94	69	96	105	125
<b>Total Expenses</b>	<b>3,517</b>	<b>3,583</b>	<b>3,830</b>	<b>3,866</b>	<b>4,031</b>
Excess before Transfers	282	324	178	319	373
Transfers	-	-	-	-	-
Extraordinary Gain/(Loss)	-	-	-	-	-
<b>Increase (Decrease) in Net Position</b>	<b>282</b>	<b>324</b>	<b>178</b>	<b>319</b>	<b>373</b>
Net Position - Beginning of the Year (as restated)	5,168	1,684	2,008	2,186	2,092
Net Position - End of the Year	\$5,450	\$2,008	\$2,186	\$2,505	\$2,465

## FUNDING RESOURCES FOR COUNTY SERVICES - GOVERNMENTAL ACTIVITIES

(DOLLAR AMOUNTS IN MILLIONS)



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# REVENUES AND EXPENSES

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**PROGRAM REVENUES** are derived directly from the program itself or from parties outside the County's taxpayers or citizenry. It includes **Operating Grants and Contributions**, monies received from parties outside the County that are generally restricted to one or more specific programs; **Charges for Services**, revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided; and **Capital Grants and Contributions**, monies received for capital purposes to purchase, construct, or renovate capital assets associated with a specific program.

**GENERAL REVENUES** are taxes and other items, such as unrestricted interest revenue not reported as program revenues.

**GENERAL GOVERNMENT** includes expenses incurred by the Board of Supervisors, Clerk of the Board, Auditor-Controller, Assessor, County Executive Office, County Counsel, Clerk-Recorder, Registrar of Voters, and Treasurer-Tax Collector.

**PUBLIC PROTECTION** consists of Flood Control, Sheriff-Coroner, District Attorney-Public Administrator, Probation, Trial Courts, Sheriff Court Operations, Grand Jury, Child Support Services, Public Defender, and Alternate Defense.

**PUBLIC WAYS AND FACILITIES** consist of repairs and maintenance of public roads and parking facilities by the OC Public Works.

**HEALTH AND SANITATION** includes indigent medical services, public health care and emergency medical service programs, and environmental health services provided by OC Public Works and the Health Care Agency.

**PUBLIC ASSISTANCE** is comprised of a variety of social services, as well as housing and community services from OC Community Resources and the Social Services Agency.

**EDUCATION** includes the operating costs of providing library services from OC Community Resources.

**RECREATIONAL AND CULTURAL SERVICES** represents operations related to the harbors, beaches and parks, and includes costs from OC Community Resources.

**INTEREST ON LONG-TERM DEBT** accounts for indirect expenses of interest paid on general long-term debt incurred by the governmental functions.

**AIRPORT** accounts for major construction and self-supporting aviation-related activities at John Wayne Airport.

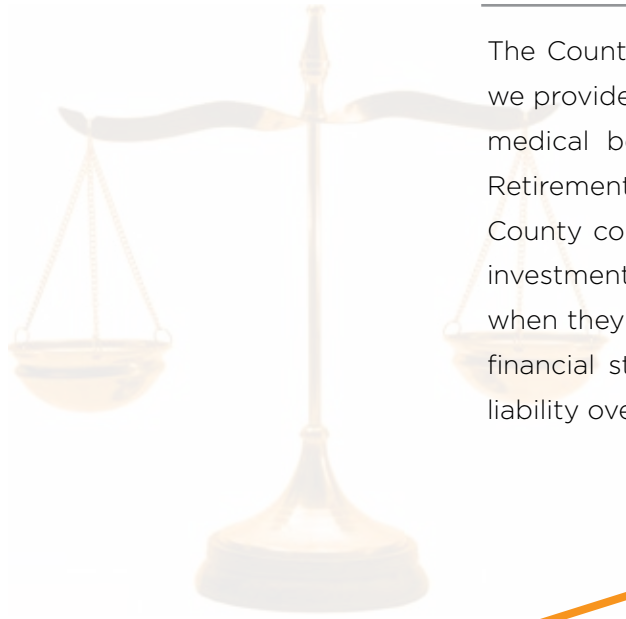
**WASTE MANAGEMENT** accounts for the operation, expansion, closing of existing landfills and the opening of new landfills.

The County's revenues for the year totaled \$4.4 billion, an increase of \$218 million from prior year's total revenues. Expenses totaled \$4.0 billion, an increase of \$165 million from the previous year's total expenses.

Program revenues increased from the prior year mostly due to an increase in operating grants and contributions and an increase in charges for services. General revenues increased from the prior year mostly due to an increase in property taxes. Expenses increased from the prior year mostly due to an increase in health and sanitation, public ways and facilities, public protection, and interest on long-term debt expenses.

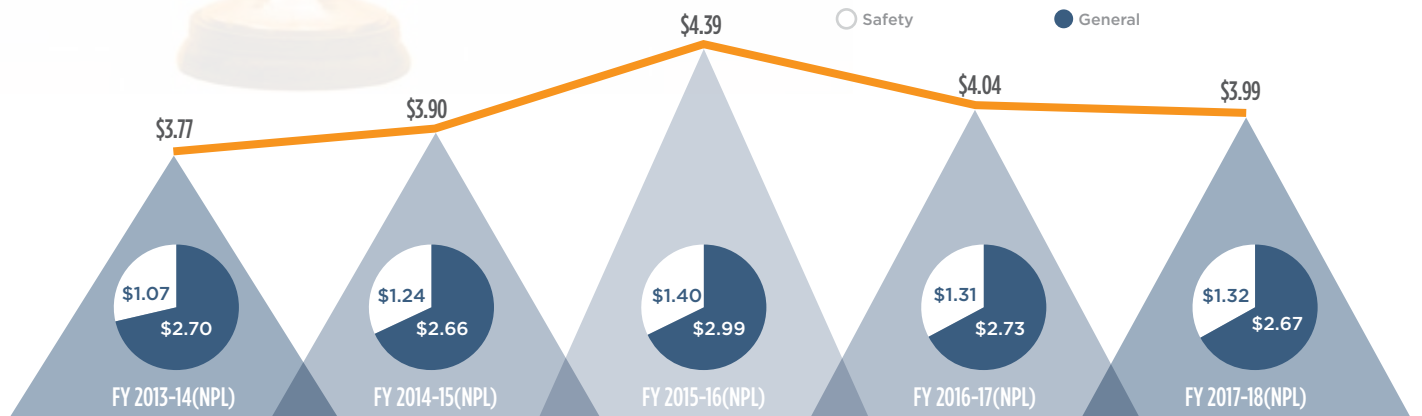


# PENSION AND RETIREE MEDICAL



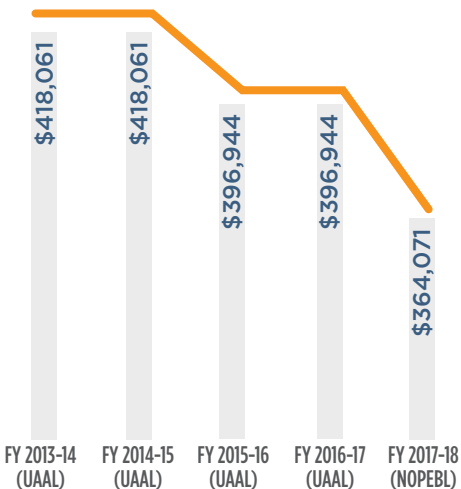
The County of Orange is typical of most state and local entities in that we provide a pension plan with defined benefits and partially paid retiree medical benefits for our employees. The Orange County Employees Retirement System (OCERS) administers the County's pension plan. County contributions, when combined with employee contributions and investment earnings, will fully provide for employee pension benefits when they retire. The County reports its entire net pension liability in the financial statements. The chart below shows the County's net pension liability over the past five fiscal years.

**COUNTY PENSION LIABILITY FIVE-YEAR TREND**  
(DOLLAR AMOUNTS IN MILLIONS)



**COUNTY OPEB LIABILITY FIVE-YEAR TREND**

(DOLLAR AMOUNTS IN THOUSANDS)

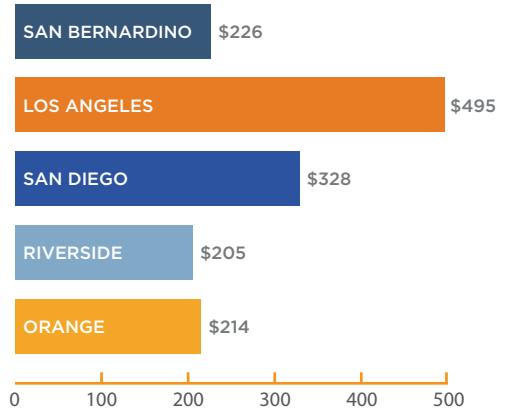


The County also provides other postemployment benefits (OPEB), primarily healthcare benefits, to eligible retired employees to receive a monthly grant that helps offset the costs of maintaining health insurance following retirement. The County sets aside contributions in the County of Orange Retiree Medical Trust to pay for the retiree's medical grant through the Retiree Medical Plan, which specifically does not create any vested right to benefits. Beginning in FY 2017-18, the County implemented GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions", to report its entire net OPEB liability in the financial statements, which is the County's OPEB obligation in excess of resources held. The chart on the left shows the County's unfunded actuarial accrued liability (UAAL) or net OPEB liability (NOPEBL) over the past five fiscal years.

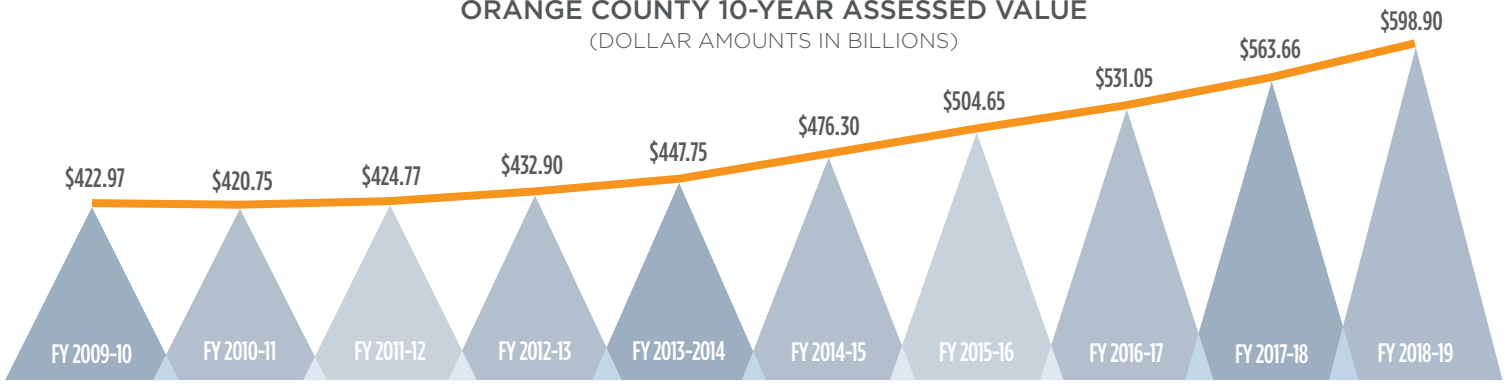
# PROPERTY TAX

Property Tax is a major source of revenue for local government in California. In FY 2017-18, \$7.06 billion in property tax collections were distributed to county government, cities, schools, redevelopment property tax trust funds, and special districts in Orange County. The County relies on property tax as the main source of revenue to pay for countywide services. Although Orange County is one of the most populous counties in the State, the property tax per capita received by the County to fund countywide services is one of the lowest of the surrounding Southern California counties. Orange County's total assessment roll for FY 2017-18 was valued at \$563.66 billion and increased by 6.25% to \$598.90 billion for FY 2018-19. Compared to FY 2008-09 total assessment roll of \$428.81 billion, the County's assessed value has increased \$170.09 billion over the last ten years.

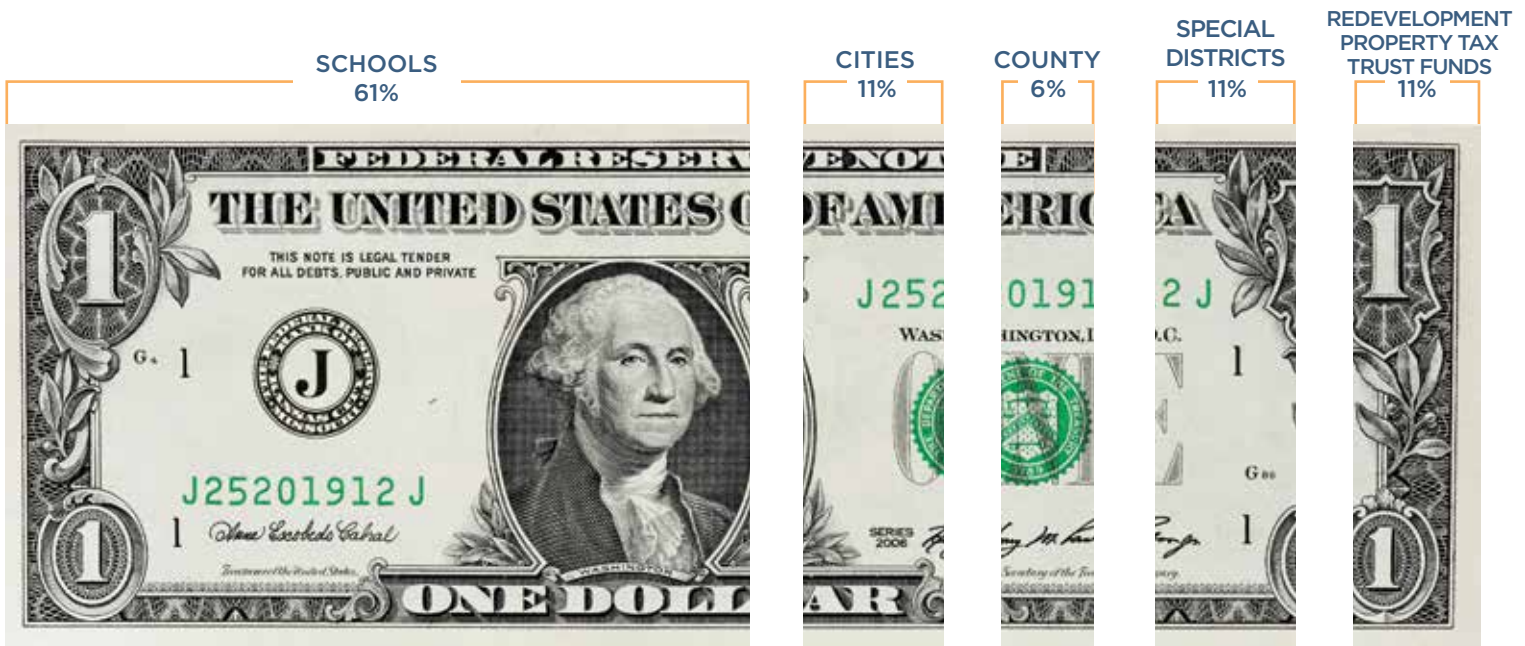
PROPERTY TAX PER CAPITA BY COUNTY (FY 2017-18)



ORANGE COUNTY 10-YEAR ASSESSED VALUE (DOLLAR AMOUNTS IN BILLIONS)



## WHERE THE PROPERTY TAX DOLLAR GOES



\*The dollar does not take into account the sales tax compensation and State property tax swaps, such as triple flip and Vehicle License Fee (VLF).

\*\* Any remaining balance after payment of enforceable obligations in the Redevelopment Property Tax Trust Fund is distributed back to the taxing entities.

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# UP CLOSE

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Property Tax is imposed on property owners and is based on the value of the property. Proposition 13, which was passed by California voters in 1978, limits the property tax rate to 1% of assessed value, plus the rate necessary to fund local voter approved general obligation debt. Increases in assessed value for property are limited to 2% per year if there has been no ownership change, or no new construction. Newly acquired property is assessed at fair market value, typically the purchase price, and the value of new construction is added to the existing base value of the property. In addition to the value based property tax, special assessments or fixed charges may also be added to the property tax bill. These fixed charges may include special taxes to pay Mello-Roos district (Community Facilities District or CFD) bonds. These bonds are issued to pay for services and general benefit facilities such as streets, sewers, parks, and libraries within the Mello-Roos district. The time period for paying Mello-Roos bonds can be up to 40 years. As the bonds are paid off, the need to collect the special taxes may cease.

## WHY DO SOME LOCAL GOVERNMENTS RECEIVE MORE PROPERTY TAXES THAN OTHERS?

The distribution of the basic 1% property tax is based on statutes enacted by the California legislature. After the passage of Proposition 13, legislation was passed which essentially froze the relative share of each property tax dollar collected that taxing entities received. For example, if a county received 10% of the property taxes collected by all local taxing agencies within that county prior to the passage of Proposition 13, the county would receive 10% of the property taxes collected at the 1 percent rate. In Orange County's case, the County was mostly rural back in the 1970s and did not provide a full array of services, and therefore, was not receiving a higher percentage of property tax revenues prior to Proposition 13. This percentage share does not change unless there is an exchange of services and/or boundaries between taxing entities.

## AVERAGE HOME PRICE

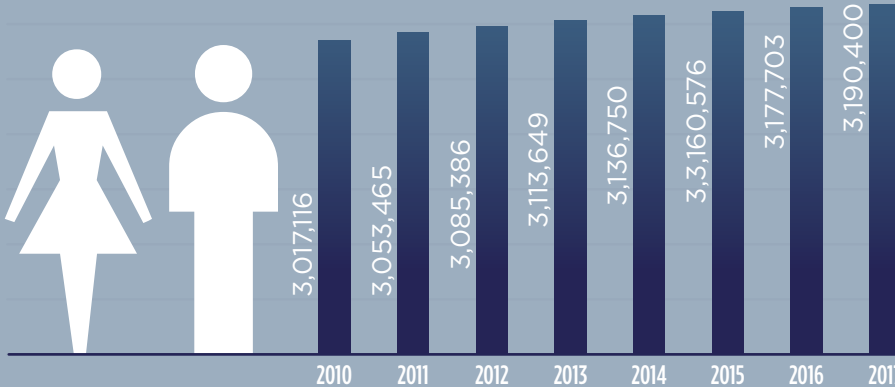


Source: OC Register

# ORANGE COUNTY AT A GLANCE

**Orange County** is 798 square miles of breathtaking sunsets, world famous beaches, shopping centers and tourist destinations. And for a lucky 3.2 million people, they call it home. So, who makes up our Orange County family?

## OC Population Growth



Source: Annual Estimates of the Resident Population: April 1, 2010 to July 1, 2017  
Source: U.S. Census Bureau, Population Division



**AVERAGE AGE**  
**37.5**  
YEARS OLD

**AVERAGE HOUSEHOLD INCOME**  
A MEDIAN OF  
**\$81,851**

Source: census.gov



## TOP 10 EMPLOYERS IN ORANGE COUNTY

1. Walt Disney Co.	30,000
2. University of California, Irvine	23,884
3. County of Orange	17,271
4. St. Joseph Health	14,000
5. Kaiser Permanente	8,178
6. Albertsons So. Cal. Division	7,670
7. Target Corp.	6,300
8. Walmart Inc.	6,200
9. Hoag Memorial Hospital	6,100
10. Boeing	6,000

## Major Industries in Orange County

Tourism

Education

Health & Medical

Engineering

Manufacturing

Finance

Retail

## FY 2017-18

### Top 10

## Property Taxpayers

	% of Taxes Paid	Total Taxes Paid
1 Irvine Company	1.47%	\$94,856,224
2 Walt Disney Parks & Resorts	.86%	\$55,322,385
3 Southern California Edison Company (Edison International)	.59%	\$38,457,750
4 Five Points Holdings, LLC	.30%	\$19,541,581
5 Sempra Energy (SDG&E, So. Cal. Gas)	.17%	\$10,785,475
6 AT&T (Pacific Bell Telephone Company)	.16%	\$10,025,636
7 United Laguna Hills Mutual (Laguna Woods)	.15%	\$9,882,519
8 BEX Portfolio, Inc	.13%	\$8,442,913
9 Anbang Insurance Group Company (Ritz-Carlton, Montage)	.12%	\$7,571,665
10 Bella Terra Associates, LLC	.09%	\$5,949,022

Source: Orange County Treasurer-Tax Collector

THE OFFICE OF

# THE DISTRICT ATTORNEY



The mission of the Orange County's District Attorney's (OCDA) office is to enhance public safety and welfare and create a sense of security in the community through vigorous enforcement of criminal and civil laws in a just, honest, efficient, and ethical manner.

Currently, the OCDA reviews more than 76,000 cases and prosecutes 60,000 cases per year with a felony conviction rate of over 90%.

The OCDA fulfills its commitment to fiscal responsibility each year by spending within its budget while accomplishing its goal of maintaining public safety.



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# OCDA IN ACTION

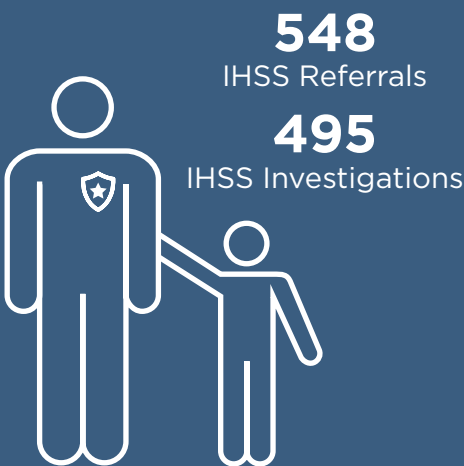


The OCDA's Task Force Review System (TrackRS) is aimed at catching killers, rapists and sexual offenders. TrackRS maintains a database and provides information for Orange County Law Enforcement of both solved and unsolved homicide and sexual assault cases. Currently, the TrackRS database has 2,838 homicide cases with 1,196 unsolved and 10,260 sexual assault cases with 2,939 unsolved. TrackRS also created the Sample Collection Index, Location, Activity and Status (SciLAS) database to track the collection of DNA samples used by law enforcement. The SciLAS database currently has 198,064 DNA state samples and 152,554 DNA local samples.

This year, the OC Cold Case Homicide Task Force (OCHTF) achieved a monumental victory when the Golden State Killer was identified and captured after over 4 decades of evading law enforcement. By working with sister District Attorney agencies throughout the state, this criminal will finally be brought to justice to pay for his crimes. Since its inception, OCHTF has reviewed more than 220 cases and solved 8 cold case homicides.

# WORKING TO KEEP YOU SAFE

## BY THE NUMBERS:



**\$7.7 Million**  
in Restitution Orders



The OCDA Major Fraud Unit prosecutes complex financial fraud cases involving over \$100,000 in financial losses. Cases include investment fraud schemes, identity theft, embezzlement and more. Between 2015 and 2016, the unit obtained 28 convictions and almost \$45 million in restitution orders.

A study conducted by Chapman University indicated that Orange County is the engine driving California's economy, resulting in fraud criminals targeting Orange County businesses and investors. The OCDA's office is a leader in complex fraud prosecutions including Ponzi schemes, embezzlement, insurance fraud, financial elder abuse and real estate fraud.

OCDA Investigators have a high level of expertise in complex fraud investigations. The OCDA is continuing to investigate and prosecute an ever increasing number of financial fraud cases.

The OCDA's In Home Support Services Team (IHSS) is comprised of DA Investigators, a Deputy District Attorney, Department of Health Care Services Medi-Cal investigators, local law enforcement agencies and staff. IHSS works with Orange County's Social Services Agency to conduct investigations of recipients and providers, background checks, surveillance, unannounced visits, and interviews with witnesses. In FY 2015-16, IHSS received 548 referrals and completed 495 investigations, resulting in filings of criminal cases and over \$128,488 in savings and restitution.

The OCDA's Major Narcotics unit works with federal and state law enforcement agencies, including specialized narcotics task forces to prosecute individuals and organizations involved in the use, manufacturing and trafficking of large quantities of narcotics. The Major Narcotics Unit also handles asset forfeitures. Enforcing narcotics asset forfeiture statutes is important in removing the tools and profits from drug dealers and criminal organizations engaged in the illegal drug trade. In FY 2014-15, the value of assets seized based on asset forfeiture actions initiated by the OCDA was approximately \$7.7 million\*.

\*Source: Orange County District Attorney Biennial Report 2017



Government Finance Officers Association

**Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting**

Presented to

**Orange County  
California**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2017**

*Christopher P. Morill*  
Executive Director/CEO

The Government Finance Association (GFOA) of the United States and Canada has given an Award of Outstanding Achievement in Popular Annual Reporting to Orange County, California for its Popular Annual Financial Report (Citizens' Report) for the fiscal year ended June 30, 2017. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. The award for Outstanding Achievement in Popular Annual Financial Reporting is good for one year. The published report must reflect the program standards of creativity, presentation, understandability and reader appeal.



**Orange County Auditor-Controller  
12 Civic Center Plaza, Suite 200, Santa Ana, California 92701**



**OC Auditor-Controller: [ocauditor.com](http://ocauditor.com) • County of Orange: [www.ocgov.com](http://www.ocgov.com)**

Sources used in compilation of this report: the County of Orange FY 2017-18 Comprehensive Annual Financial Report, the County of Orange website, and the Orange County Employees Retirement System (OCERS) website.