



CITIZENS' REPORT

**POPULAR ANNUAL
FINANCIAL REPORT**

FOR THE YEAR ENDED JUNE 30, 2023

ANDREW N. HAMILTON, CPA, AUDITOR-CONTROLLER

THE OC AUDITOR-CONTROLLER



Welcome to the FY 2022-2023 Citizens' Report, in which we compile the complex financial information of the County's Annual Comprehensive Financial Report (ACFR) into a simpler and easier to digest version of the County's finances.

In my tenure as the elected Auditor-Controller, this is the first Citizens' Report I have the pleasure of overseeing. Thank you to the OC Auditor-Controller Financial Reporting team for consistently producing these reports on time, on budget, and so well presented that it has been named the recipient of the GFOA award for the 20th year in a row.

This year we have had exciting advances for the County and our Office. Years of work culminated with the successful launch of a new, national award-winning Property Tax System. This innovative system was developed in cooperation with other County departments making it the first of its kind for a California County government. FY 2022-23 also saw the implementation of a new County Employee Reimbursement System, a new Timekeeping system, and many more technology projects currently in the works to make the County more efficient and effective.

Our Office could not have done it without the help of this year's spotlight department: CEO Budget and Finance. Their primary focus is the long-range Strategic Financial Plan annually updated for a future five-year period, acting as the planning tool needed to manage the County's limited resources.

CEO Budget and Finance collaborates with all County departments to move countywide initiatives forward while keeping taxpayers in mind. You'll learn more about CEO Budget and Finance on pages 13, 14, and 15 of this report.

Overall, the County as a whole continues to operate in sound financial condition and has consistently met the GFOA recommended target reserves for budget stabilization, and beginning this year, also met the County's target reserve for contingencies. General Fund revenue is at \$4.7 billion with expenses at \$4.7 billion. Our net position is strong, with net position of \$5.9 billion (total assets and deferred outflow of resources: \$13.6 billion and total liabilities and deferred inflow of resources: \$7.7 billion). Overall, the County is in a good financial position.

Thank you to the staff of the Auditor-Controller's Office for their hard work and dedication. I hope you enjoy this year's Citizens' Report.

A handwritten signature in black ink, appearing to read 'Andrew N. Hamilton'.

Andrew N. Hamilton, CPA
Orange County Auditor-Controller

IN THIS REPORT

Message	2
Board of Supervisors	3
Budget and Finance Office ...	3
The Purpose	4
The County Budget	5
Statement of Net Position ...	6
Statement of Activities	7
Revenues and Expenses	8
Pension and Retiree Medical .	9
Property Tax	10
At a Glance OC	12
About the Budget and Finance Office	13

A MESSAGE FROM

THE BUDGET AND FINANCE OFFICE

ORANGE COUNTY BOARD OF SUPERVISORS



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Doug Chaffee
Supervisor
Fourth District
(714) 834-3440



Katrina Foley
Supervisor
Fifth District
(714) 834-3550



Each year, the Orange County Auditor-Controller's Office highlights one of the County's various agencies as part of their Citizens' Report. We are so pleased to have been selected as this year's spotlight agency.

One may think they already know all they should about the Budget and Finance Office just by the title, but that just scratches the surface. There is so much more to the Budget and Finance team than budgets and bonds and it centers around the overall support provided to the entire County and its initiatives.

The primary focus of the Budget and Finance Office is the long-range Strategic Financial Plan (SFP), which is updated annually, covers five years, and is the planning tool needed to manage the County's limited resources. The SFP is where assumptions such as revenue growth, project implementation, and legislative changes are included and impacts projected. Every major initiative in the County is planned, sometimes over several years, before it is implemented, and long-range strategic planning provides essential information to make data driven decisions. This was the case with construction of the County's two new administration buildings and future development plans as outlined in the Civic Center Master Plan.

The state and federal budgets are closely monitored as they feed into our revenue allocations and programs. Considering the SFP and anticipated state and federal impacts, annual budget policy and instructions are established, identifying the assumptions and projects to be included. This is all done through extensive collaboration with each department, especially their budget and administration teams.

The Budget and Finance Office is challenged with the allocation of the County's limited resources while also working in partnership with each department to ensure their concerns and budget challenges are known, operations run smoothly and issues are addressed quickly and appropriately with minimal to no impacts.

Thank you to the OC Auditor-Controller's Office for selecting the Budget and Finance Office for this year's highlight.

Michelle Aguirre
Chief Financial Officer



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 Annual Comprehensive Financial Report (ACFR) for the year ended June 30, 2023. The report 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.gov (or use QR Code below). The County's ACFR details how the County spent its budget of \$8.8 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 County's ACFR is prepared by the Auditor-Controller's Office and independently audited by Eide Bailly LLP, receiving an unmodified (clean) opinion. A companion to the County's ACFR is the County's budget, prepared by the County CEO Budget and Finance Office. It outlines how the County plans to spend its resources in the fiscal year.

The County's ACFR 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.



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information online

FINANCIAL HIGHLIGHTS FOR FY 2022-23:

- ▶ Total net position increased by \$805 million, or 16% as compared to last year.
- ▶ Long-term debt increased by \$21.3 million, or 4% as compared to last year.
- ▶ The County's governmental funds reported combined ending fund balances of \$3.7 billion, an increase of \$559 million, or 18% as compared to last year.
- ▶ General Fund revenues and transfers ended the year 9% below budget.
- ▶ General Fund expenditures and other financing uses ended the year 14% below budget.



THE COUNTY BUDGET

FY 2022-23 GENERAL FUND BUDGET vs. ACTUAL

(DOLLAR AMOUNTS IN MILLIONS)

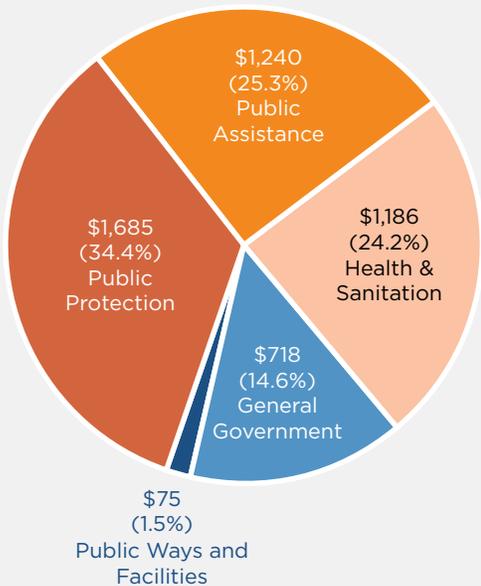


The County's fiscal year starts on July 1. The County's budget process usually begins in late December with careful planning. Revenues are budgeted in the amount expected to be received or as they are applicable to the fiscal year. Expenditures are budgeted at an amount sufficient for 12 months if they 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 semi-annual basis. The budget may be modified based on these reports to reflect new assumptions or events. The County's budget for FY 2022-23 was \$8.8 billion, of which \$4.8 billion was budgeted for the General Fund.

As indicated at left, General Fund actual revenues were \$461 million less than budgeted mainly due to the reallocation of ARPA monies to different departments for the provision of government services, lower than expected Federal and State funding for the administration of public assistance programs, and lower than expected drawdowns from the Mental Health Services Act Fund and OC Tobacco Settlement Revenue.

FY 2023-24 GENERAL FUND BUDGET BY FUNCTION

(DOLLAR AMOUNTS IN MILLIONS)



General Fund actual expenditures were \$739 million less than budgeted primarily due to departments having lower than budgeted expenditures in all categories.

Orange County works diligently every year to maintain a strong, balanced budget. The County's Adopted Budget for FY 2023-24 totals \$9.3 billion, of which \$4.9 billion is for the General Fund. The County's budget continues to address major initiatives that are included in the OC CARES project that provides services for individuals to address underlying issues related to behavioral health, healthcare, community corrections, housing and benefits and support services. The County also continues to prioritize services for older adults and the Civic Center Facilities Strategic Plan that aims to accomplish many improvements including the ability to better manage long-term occupancy and maintenance costs. Additionally, the County aims to develop safer and stronger bridges, roads, and flood control channels and continue to enhance its airport infrastructure. It's committed to environmental sustainability, focusing on reducing its carbon footprint and developing of green infrastructures.

STATEMENT OF *NET POSITION*

The Primary Government 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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Assets					
Current and Other Assets	\$4,773	\$5,350	\$5,757	\$6,590	\$6,690
Capital Assets	4,193	4,374	4,583	5,221	5,558
Total Assets	8,966	9,724	10,340	11,811	12,248
Deferred Outflows of Resources					
Deferred Charge on Refunding	3	2	2	1	-
Deferred Outflows of Resources Related to Pension	1,350	864	1,033	911	1,289
Deferred Outflows of Resources Related to OPEB	41	28	24	31	53
Total Deferred Outflows of Resources	1,394	894	1,059	943	1,342
Liabilities					
Long-Term Liabilities	6,554	5,689	5,081	3,982	6,506
Other Liabilities	848	1,355	1,478	1,491	726
Total Liabilities	7,402	7,044	6,559	5,473	7,232
Deferred Inflows of Resources					
Deferred Inflows of Resources Related to Pension	359	630	1,069	1,852	121
Deferred Inflows of Resources Related to OPEB	-	30	39	92	44
Deferred Inflows for Service Concession Arrangements	72	70	69	67	166
Deferred Inflows for Leases	-	-	-	223	175
Total Deferred Inflows of Resources	431	730	1,177	2,234	506
Net Position					
Net Investment in Capital Assets	3,986	4,175	4,399	4,287	4,486
Restricted	1,632	1,603	1,722	1,809	2,004
Unrestricted	(3,091)	(2,934)	(2,458)	(1,049)	(638)
Total Net Position	\$2,527	\$2,844	\$3,663	\$5,047	\$5,852

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. The County, similar to other governments shows a deficit unrestricted net position due to the reporting of long-term liabilities such as pension and OPEB which are funded based on the appropriated resources each year.



STATEMENT OF

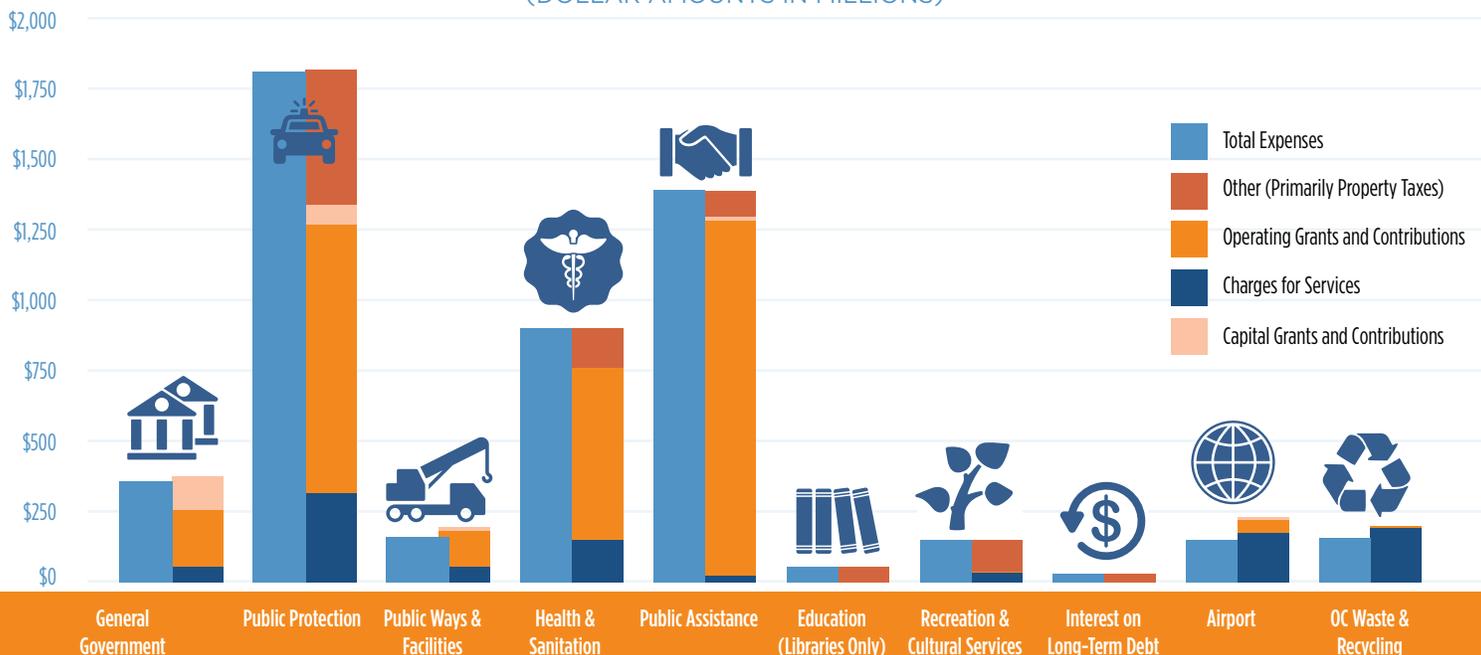
ACTIVITIES

The Primary Government 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 2019	FY 2020	FY 2021	FY 2022	FY 2023
Revenues					
Program Revenues	\$3,311	\$3,567	\$4,283	\$4,322	\$4,524
General Revenues	1,192	1,235	1,314	1,323	1,518
Total Revenues	4,503	4,802	5,597	5,645	6,042
Expenses					
General Government	222	314	189	189	364
Public Protection	1,650	1,571	1,514	1,378	1,824
Public Ways and Facilities	173	159	139	149	168
Health and Sanitation	716	753	1,107	831	907
Public Assistance	1,194	1,219	1,359	1,224	1,395
Education	52	49	52	57	61
Recreation and Cultural Services	139	122	129	129	155
Interest on Long-Term Debt	31	34	27	35	41
Airport	136	133	128	134	160
OC Waste & Recycling	128	131	134	135	162
Total Expenses	4,441	4,485	4,778	4,261	5,237
Excess before Transfers	62	317	819	1,384	805
Increase (Decrease) in Net Position	62	317	819	1,384	805
Net Position - Beginning of the Year	2,465	2,527	2,844	3,663	5,047
Net Position - End of the Year	\$2,527	\$2,844	\$3,663	\$5,047	\$5,852

FUNDING RESOURCES FOR COUNTY SERVICES - GOVERNMENTAL ACTIVITIES

(DOLLAR AMOUNTS IN MILLIONS)



REVENUES AND EXPENSES

PROGRAM REVENUES are derived directly from the program itself or from parties outside the County's taxpayers or citizenry.

OPERATING GRANTS AND CONTRIBUTIONS are monies received from parties outside the County and are generally restricted to one or more specific programs.

CHARGES FOR SERVICES are revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided.

CAPITAL GRANTS AND CONTRIBUTIONS are 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, Registrar of Voters, and Treasurer-Tax Collector.

PUBLIC PROTECTION consists of Flood Control, Sheriff-Coroner, District Attorney-Public Administrator, Clerk Recorder, 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 expense 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.

OC WASTE & RECYCLING accounts for the operation, expansion, closing of existing landfills and the opening of new landfills.

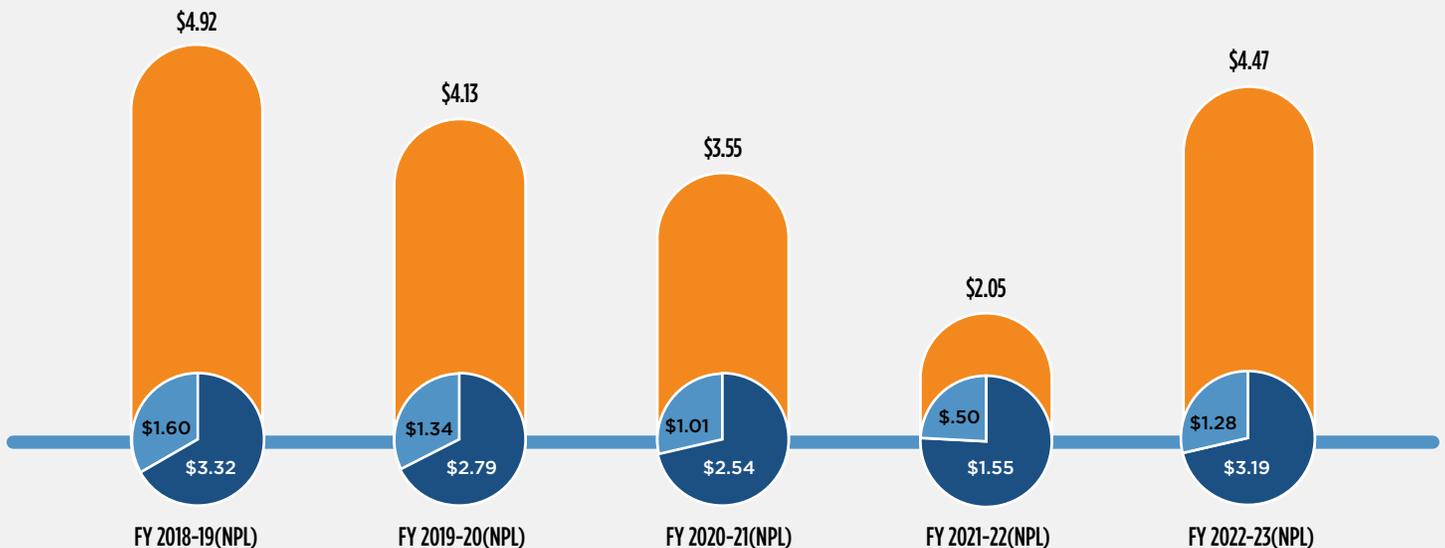
The County's revenues for the year totaled \$6 billion, an increase of \$397 million from prior year's total revenues. Expenses totaled \$5.2 billion, an increase of \$976 million from the previous year's total expenses.

Program revenues increased from the prior year mostly due to an increase in other general revenues and capital grants and contributions. General revenues increased from the prior year mainly due to a net increase in the fair value of investments and an increase in property tax revenue. Expenses increased primarily in the public protection, general government, and public assistance functions.

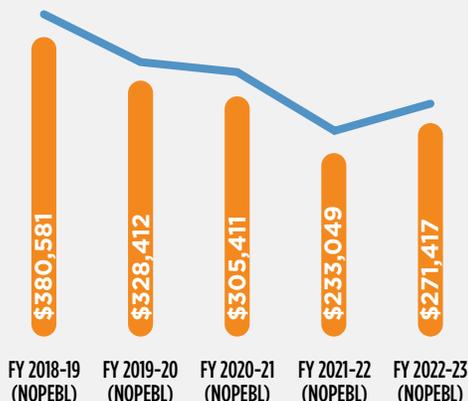
PENSION AND RETIREE MEDICAL

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. The County’s net pension liability increased as a result of unfavorable returns from OCERS’ investments.

COUNTY PENSION LIABILITY FIVE-YEAR TREND (DOLLAR AMOUNTS IN BILLIONS) ● Safety ● General



COUNTY OPEB LIABILITY FIVE-YEAR TREND (DOLLAR AMOUNTS IN THOUSANDS)

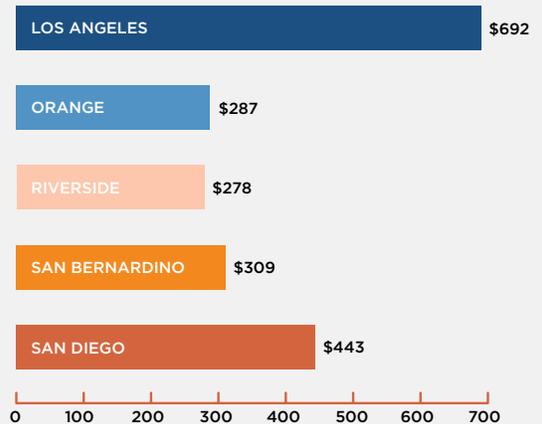


The County also provides other postemployment benefits (OPEB), primarily healthcare benefits, to eligible retired employees to receive a monthly grant that helps offset the costs of maintaining health insurance following retirement. The County sets aside contributions in the County of Orange Retiree 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. On December 20, 2022, the Board approved restructuring the Retiree Medical Plan. The restructuring effective June 16, 2023, eliminates the grant for new employees, freezes the grant for existing employees that opted in, and transitions new and existing employees to the County Health Reimbursement Arrangement Plan. The chart on the left shows the net OPEB liability (NOPEBL) over the past five fiscal years.

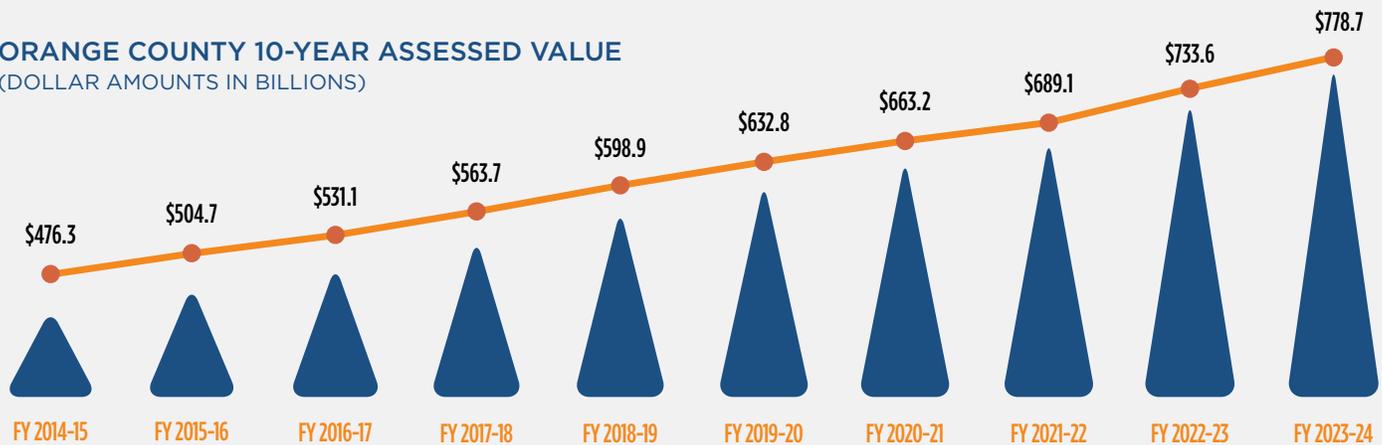
PROPERTY TAX

Property Tax is a major source of revenue for local government in California. In FY 2022-23, approximately \$9.13 billion in property tax collections were distributed to county government, cities, schools, redevelopment 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 the third most populous county 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 2022-23 was valued at \$733.6 billion and increased by 6.2% to \$778.7 billion for FY 2023-24. Compared to FY 2014-15 total assessment roll of \$476.3 billion, the County's assessed value for FY 2023-24 has increased by \$302.4 billion, or 63.4%, over the last ten years.

PROPERTY TAX PER CAPITA BY COUNTY (FY 2022-23)



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



WHERE THE PROPERTY TAX DOLLAR GOES



The dollar does not take into account the state Vehicle License Fee (VLF) property tax swap.

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

O.C. HOME PRICE



+15.6% YEAR-OVER-YEAR

For Detached Homes, via ocrealtors.org November 2023



UP CLOSE

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 in 1978, 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.

ORANGE COUNTY

With over 3.1 million residents, Orange County's perfect climate is the ideal setting to enjoy breathtaking sunsets, world-famous beaches and parks, shopping and tourist destinations and more. Orange County is the home of exciting professional sports, a wide range of tourist attractions and quality venues for visual and performing arts. Orange County boasts a thriving business economy and a well educated work force. Here are some quick numbers that illustrate more about the County of Orange and it's residents, economy and workforce:

4,019.7 POPULATION PER SQUARE MILE, 2020 Source: 2020 US Census, Census.gov

TOP PROPERTY TAXPAYERS IN ORANGE COUNTY FY 22-23

1. Irvine Company
2. Walt Disney Parks & Resorts US
3. Southern California Edison Company (Edison International)
4. Sempra Energy (SDG&E, So. Cal Gas)
5. United Laguna Hills Mutual (Laguna Woods)
6. BEX Portfolio, Inc.
7. AES Corporation
8. Bella Terra Associates, LLC
9. LBA IV-PPI LLC (LBA Realty)
10. B. Braun Medical, Inc.

Source: OC Treasurer-Tax Collector

\$314.18B



total gross domestic product in 2022

Source: Federal Reserve Bank Economic Research database

NUMBER OF CITIES IN THE COUNTY:

34



RANKING OF COUNTIES BY GDP: 3/58

Source: OCRegister

TOP 10 EMPLOYERS IN ORANGE COUNTY

- | | |
|--|--------|
| 1. The Walt Disney Co. | 34,000 |
| 2. University of California, Irvine | 24,867 |
| 3. County of Orange | 18,576 |
| 4. Providence Southern California | 13,037 |
| 5. Kaiser Permanente | 9,592 |
| 6. Hoag Memorial Hospital Presbyterian | 7,888 |
| 7. Albertsons | 7,633 |
| 8. Target Corp. | 6,000 |
| 9. Allied Universal | 5,929 |
| 10. Walmart Inc. | 5,900 |

Source: Orange County Business Journal, 2023 Book of Lists

798 SIZE OF ORANGE COUNTY IN SQUARE MILES



103,811 Source: US Census 2020
Total employer establishments in 2021



3.6%

Unemployment rate as of July 2023

California Employment Development Dept.



2.93 Source: US Census 2020
Persons per household 2018-2022

\$127,800
Median household income



Source: Department of Housing and Urban Development, 2023

3,137,164 Population

Source: California Department of Finance, Demographic Research Unit

THE BUDGET AND FINANCE OFFICE

Every year Orange County Auditor-Controller chooses to highlight one of the County's various agencies as part of our Citizens' Report. This year we chose to highlight the County's Budget and Finance Office within the CEO's Finance Office.

The Budget and Finance Office supports and develops a strong understanding and partnership with each department to ensure their concerns and budget challenges are known and to ensure operations run smoothly and issues can be addressed quickly and appropriately with minimal impacts - acting as a resource to County departments.

The Budget and Finance Office supports the Performance Budgeting (PB) System which is used countywide for all budgetary requests and adjustments and detailed Salary and Benefits Forecasting for each position for each department. This support includes training, troubleshooting, whatever it takes to ensure the users have what they need. All these functions are used to compile the five-year Strategic Financial Plan, Recommended and Annual Budget, and necessary Mid-Year Budget Adjustment Reports.

The Finance Unit manages the County's public debt program which is designed to access funds for the construction and acquisition of public facilities and the implementation of programs for the well-being of the community. The unit ensures all debt service payments are timely and the many compliance documents and conditions are maintained. In addition, this unit coordinates and facilitates the issuance of Community Facility District Funds for the South County new developments in Rancho Mission Viejo.

In a sentence, the Budget and Finance Office plans for and ensures the County overall, and each department, has what they need to succeed and strategically plans and allocates resources for County initiatives to provide for and improve the services and programs for the community.



BUDGET AND FINANCE OFFICE

STATISTICS & ACCOMPLISHMENTS:

Assisted with obtaining \$12M in state and federal earmarks for underfunded strategic priorities



Provide administrative/Budget support for

- Orange County Community Corrections Partnership
- Orange County Juvenile Justice Coordinating Council
- Orange County Criminal Justice Coordinating Council



Oversee \$9.3B budget that includes \$1B in discretionary funding.

- Total of 193 Budgets with 63 being CEO controlled funds managed by the Budget & Finance Office totaling \$2B
- Analyzed and provided recommendations to the Board for \$22M in Augmentations

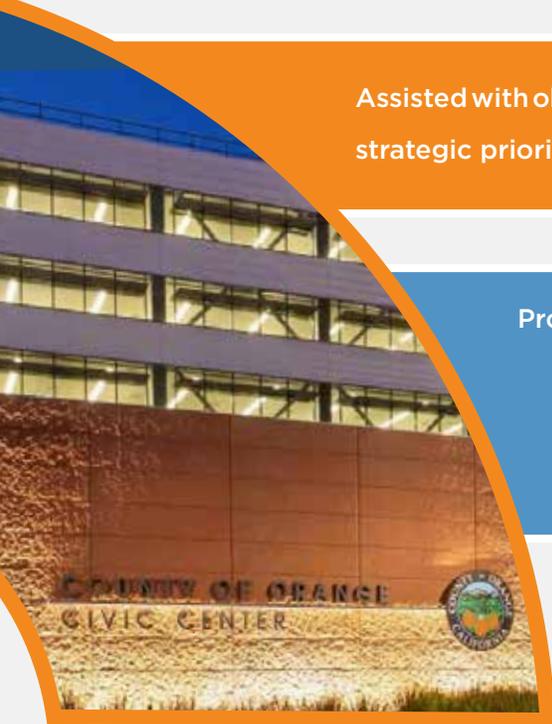


Oversee County Debt of \$650M with annual debt payments of \$33M

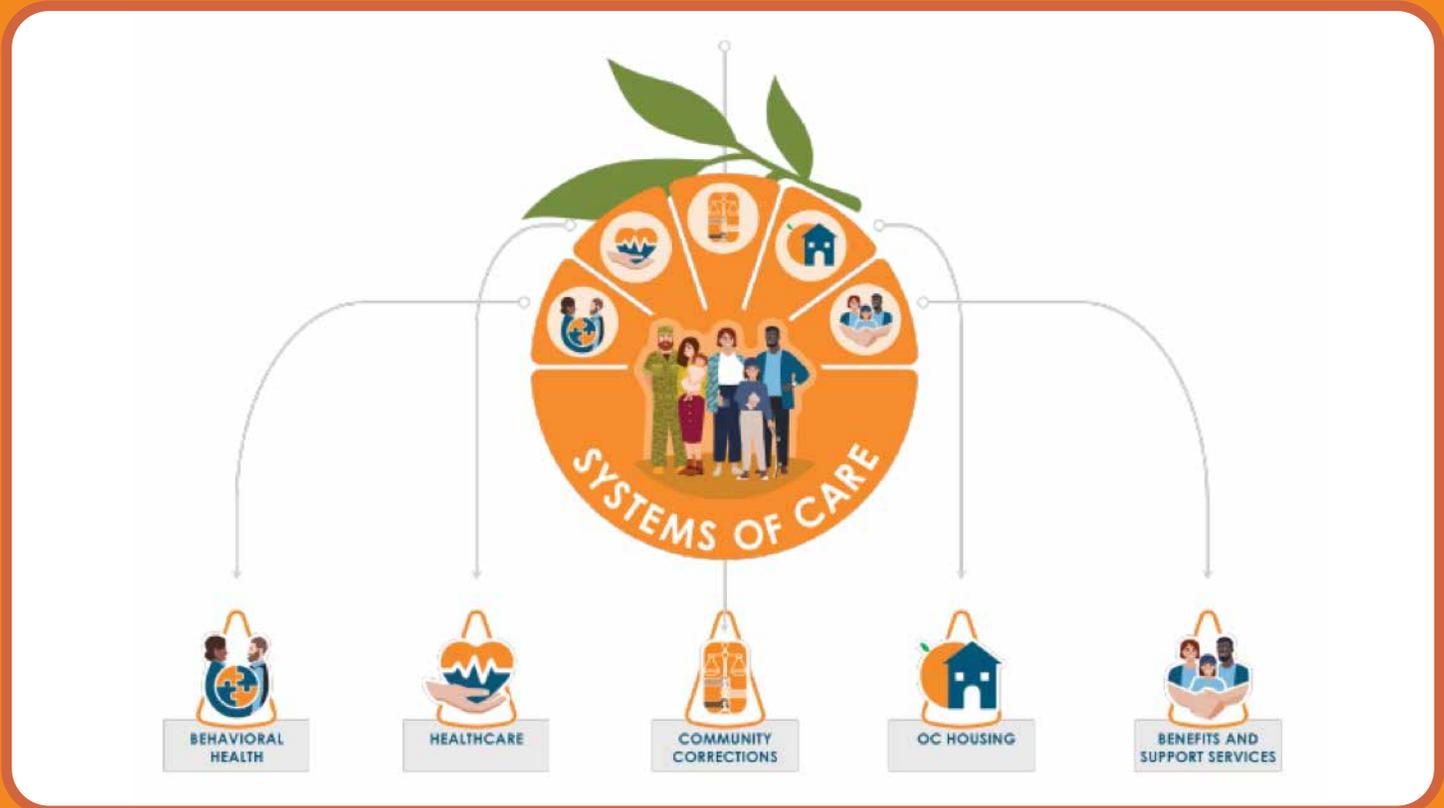


Chair the following committees:

- Prop 69
- IT Review Committee



CURRENT INITIATIVES:



OC CARES links the various systems of care in the County of Orange to provide full care coordination and services for individuals and address immediate and underlying issues with the goal of the individual attaining self-sufficiency. What initially began as an overall strategy focusing on reducing the number of individuals with mental illness in custodial care expanded to address enhancements throughout the Community Corrections System of Care to create the Integrated Services 2025 Vision implementation plan, updated to serve OC CARES. Working with and across departments, the 2025 Vision is incorporated and prioritized through the Strategic Financial Planning process and updated annually with many major projects having been implemented.

HOUSING is one of the major resource needs for the County to address homelessness and resources must be planned out to provide the full continuum of housing needs from shelters to permanent solutions. Working with and across departments and outside organizations, funding, resources and solutions are worked on constantly knowing that these are long term project goals that will benefit the County in the near, not immediate, future.

CARE COORDINATION is administratively supported by the Budget and Finance Office and engages across Orange County, working across departments, cities and community-based organizations to strengthen regional capacity and multi-city, multi-sector investments to provide, coordinate and oversee case management services to individuals involved in the County's systems of care (housing, healthcare, benefits & support services, behavioral health, and community corrections).



Government Finance Officers Association

Award for
Outstanding
Achievement in
Popular Annual
Financial Reporting

Presented to

**County of Orange
California**

For its Annual Financial Report
For the Fiscal Year Ended

June 30, 2022

Christopher P. Morill

Executive Director/CEO

The 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, 2022. 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
1770 N. Broadway, Santa Ana, California 92706

OC Auditor-Controller: OCAuditor.gov • County of Orange: www.ocgov.com

Sources used in compilation of this report: the County of Orange FY 2022-23 ACFR, the County of Orange website, and the Orange County Employees Retirement System (OCERS) website.