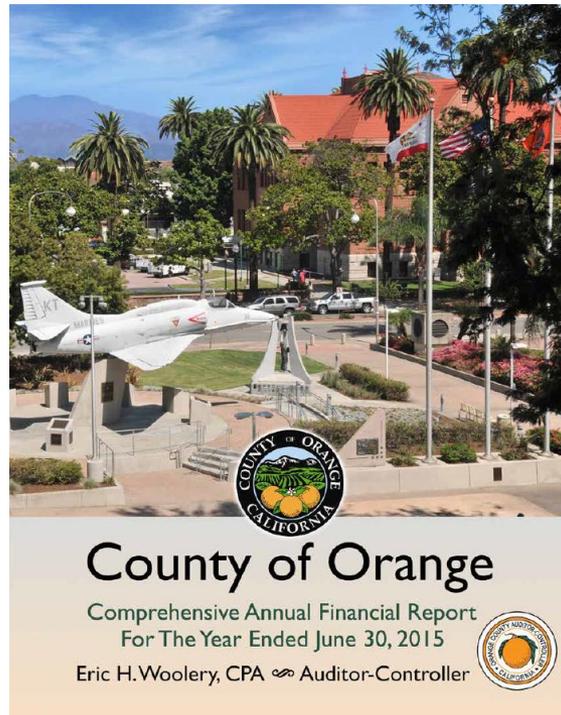
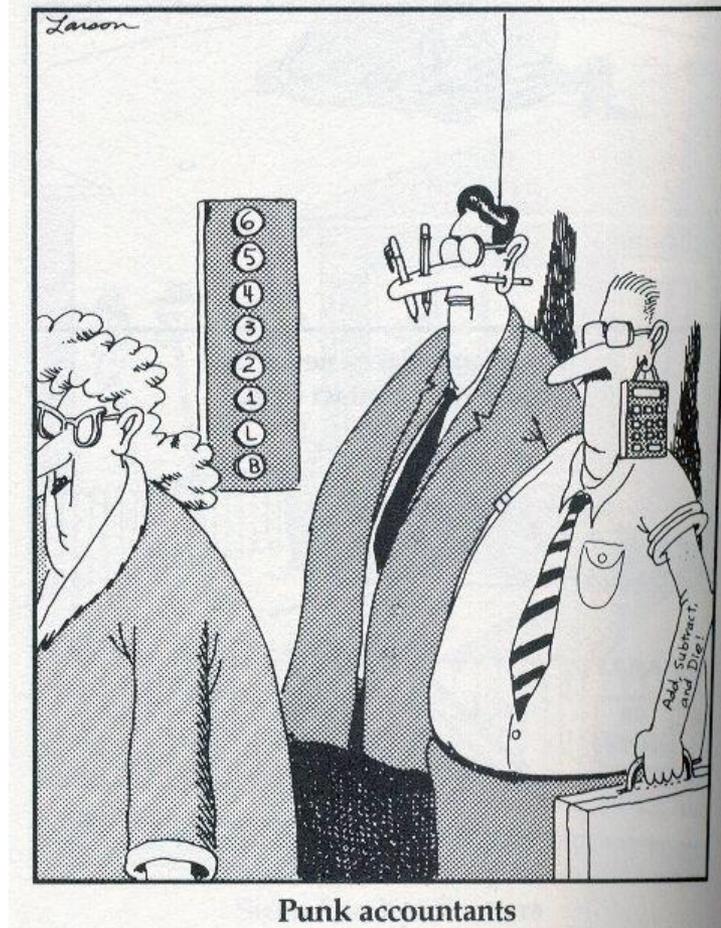


Orange County's CAFR (Fiscal Year 14-15)



What the Auditor-Controller Department Does for You?

- Internal Audit
- Accounting and Financial Reporting



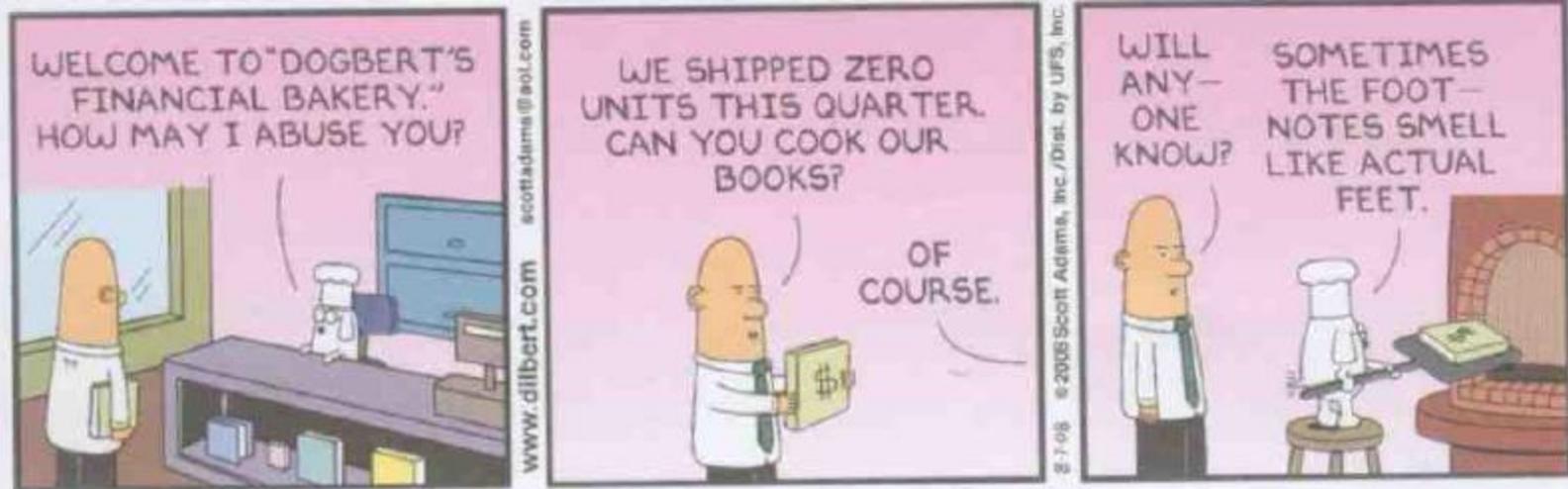
What does CAFR stand for?

- A. Complicated Ambiguous Financial Report
- B. Comprehensive Annual Financial Report



CAFR

- A presentation of the County's financial information
- Mainly is used by the public, bond-rating agencies, and governments



CAFR Preparation

- Process data: transactions
- Assign multiple Identifiers (IDs) for each accounting element (CAFR rollup)
- Based on the CAFR rollup, organize transactions to different line items



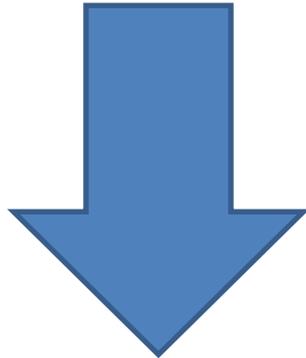
What is CAFR Rollup? – Know the Code!

- Rollup is similar to a family’s gas, electric, and water services; to simplify, they “rollup” these items to call utilities.
- County has almost 500 separate funds, “rolled up” into about 60 fund classes such as General Fund (G1).
- County has 500+ budget controls “rolled up” into about 10 activity categories for reporting purposes such as general government (01), public protection (02), health and sanitation (04), public assistance (05) etc.



CAFR Preparation

Data
Transactions



Transactions, e.g. payment requests, journal vouchers, payroll, etc.

Expenditures: over 1 million transactions

Revenues: over 200,000 transactions

Balance sheet: over 3 million transactions

Total: almost 5 million transactions

Organize/prepare data according to United States generally accepted accounting principles (GAAP) prescribed for governmental entities

Organizing tool – CAFR rollup



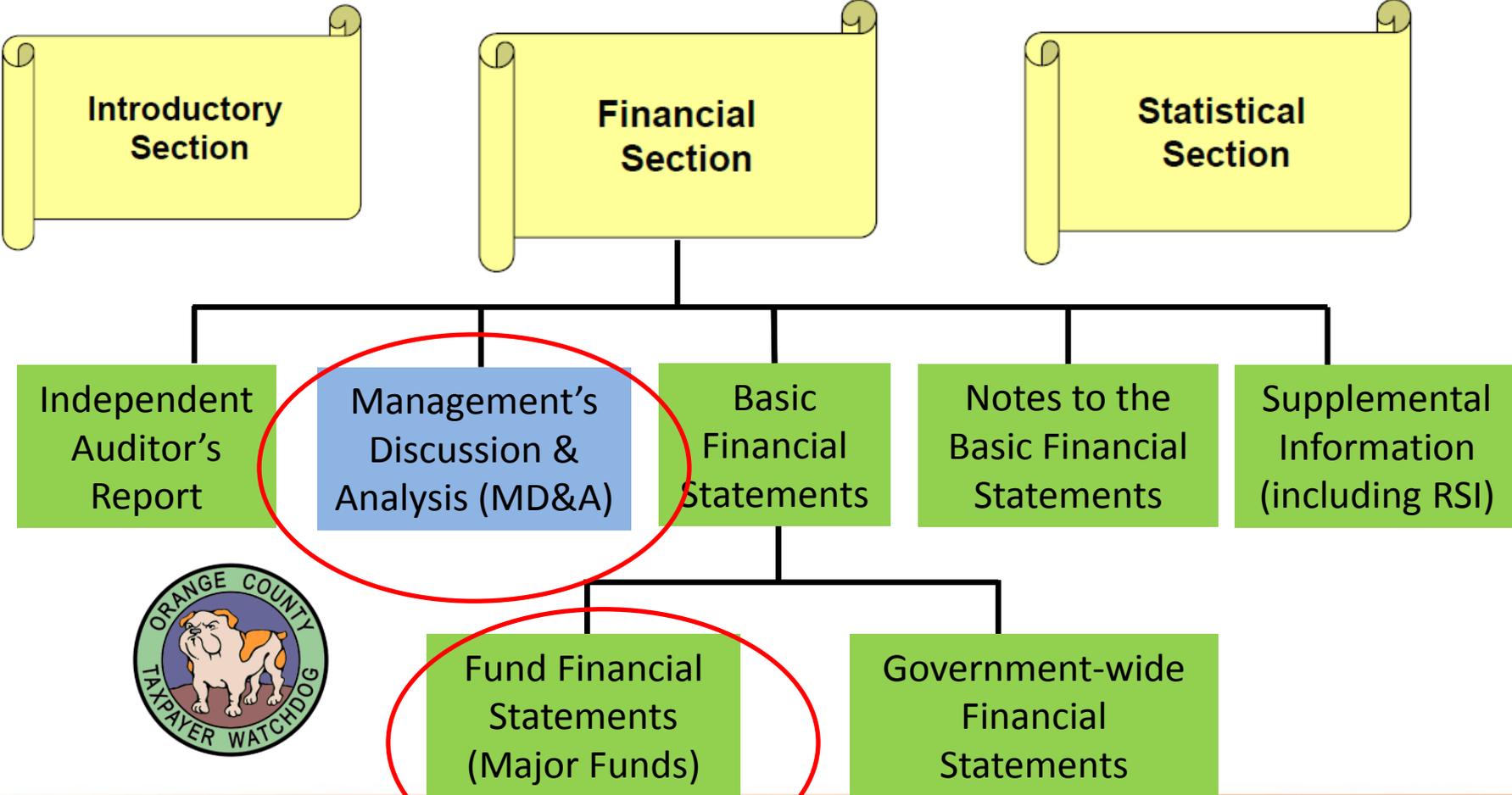
County of Orange

Comprehensive Annual Financial Report
For The Year Ended June 30, 2015

Eric H. Woolery, CPA Auditor-Controller



CAFR Structure



Example – Statement of Revenues, Expenditures, and Changes in Fund Balances

County of Orange
Comprehensive Annual Financial Report
For the Year Ended June 30, 2015

Dollar Amounts in Thousands

General Fund General Government Roll Up

Budget Control			General Fund	Roads	Flood Control District
002	Assessor	Revenues			
003	Auditor-Controller	Taxes	\$ 629,603	\$ --	\$ 85,530
006	Board of Supervisors - 1st District	Licenses, Permits, and Franchises	22,929	336	269
007	Board of Supervisors - 2nd District	Fines, Forfeitures and Penalties	82,063	7	12
008	Board of Supervisors - 3rd District	Use of Money	5,272	289	2,740
009	Board of Supervisors - 4th District	Intergovernmental	1,602,817	68,161	43,808
010	Board of Supervisors - 5th District	Charges	408,872	28,538	14,004
019	Capital Acquisition Financing	Other	15,601	1,309	14,185
036	Capital Projects		<u>2,767,157</u>	<u>98,640</u>	<u>160,548</u>
014	CAPS Program	Expenditures			
011	Clerk of the Board	Current			
025	County Counsel	General Government	177,280	--	--
017	County Executive Office	Public Protection	1,126,878	--	81,626
100	County General	Public Ways and Facilities	32,192	62,900	--
038	Data Systems Development Project	Health and Sanitation	514,371	--	--
056	Employee Benefits	Public Assistance	851,488	--	--
075	Employee Retirement	Education	--	--	--
054	Human Resources	Recreation and Cultural Services	--	--	--
079	Internal Audit	Capital Outlay	18,901	26,985	24,938
039	IBM Mainframe	Debt Service			
037	IT Support Services	Principal Retirement	21,568	--	11,133
004	Miscellaneous	Interest	8,172	--	--
051	Office of Independent Review	Total Expenditures	<u>2,750,850</u>	<u>89,885</u>	<u>117,697</u>
022	Prepaid Pension Obligation	Excess (Deficit) of Revenues			
015	Property Tax System Centralized O & M Support	Over Expenditures	16,307	8,755	42,851
031	Registrar of Voters	Other Financing Sources (Uses)			
050	The Office of the Performance Audit	Transfers In	234,086	--	2,548
074	Treasurer-Tax Collector	Transfers Out	(102,271)	(233)	(3,590)
040	Utilities	Debt Issued	--	--	--
016	2005 Lease Revenue Refunding Bonds	Capital Leases	--	--	--
021	2005 Refunding Recovery Bonds	Total Other Financing Sources (Uses)	<u>131,815</u>	<u>(233)</u>	<u>(1,042)</u>
		Net Change in Fund Balances	148,122	8,522	41,809
		Fund Balances - Beginning of Year	516,386	53,280	377,136
		Fund Balances - End of Year	<u>\$ 664,508</u>	<u>\$ 61,802</u>	<u>\$ 418,945</u>

What's in it?



Let's Dig...



Let's Dig! – What's in General Fund General Government Expenditures?

- Over 200,000 transactions (including budgetary and encumbrance transactions)
- Total expenditures = **\$177,280,122.28**

Object Category	Sum of EXP AMOUNT
1000 - SALARIES & EMPLOYEE BENEFITS	144,929,647.14
2000 - SERVICES AND SUPPLIES	102,673,264.40
2500 - SERVICES AND SUPPLIES REIMBURSEMENTS	(6,364,965.07)
3000 - OTHER CHARGES	7,269,093.56
7000 - INTRAFUND TRANSFERS	(71,226,917.75)
8000 - APPROPRIATION FOR CONTINGENCIES	-
Grand Total	177,280,122.28

CAFR rollup – know the code!

Fund class = G1 (General Fund) &
Activity Category = 01 (General Government) &
Object Type = E010 (Services & Supplies)



Keep Digging...



Keep Digging! - General Fund General Government Expenditures

Object Category 2000 = \$102,673,264.40

Expenditures	Sum of EXP AMOUNT		
0600 - CLOTHING AND PERSONAL SUPPLIES	1,452.44	1900 - PROFESSIONAL/SPECIALIZED SERVICES	34,463,999.87
0700 - COMMUNICATIONS	2,747.05	1901 - DATA PROCESSING SERVICES	2,090.53
0701 - TELEPHONE/TGRAPH - INTERFD TRSF	139.92	1908 - TEMPORARY HELP	191,428.91
0740 - ENTERPRISE TELEPHONE SERVICE CHARGE	1,080,229.54	1909 - CONTRACTS	213,634.21
0741 - TELEPHONE SERVICE CHARGES FROM VENDOR	9,951.93	1912 - INVESTMENT ADMINISTRATIVE FEES	316,800.90
0742 - CELL PHONE, PAGERS, BLACKBERRY	110,360.27	1913 - MERCHANT FEES	1,880,989.52
0900 - FOOD	24,107.67	1920 - NON-CLAIMABLE ADMINISTRATIVE EXPENSE	236,059.44
1000 - HOUSEHOLD EXPENSE	177,789.24	1940 - ENTERPRISE IT SERVICES	14,004,014.34
1001 - HOUSEHOLD EXPENSE - TRASH	738,354.76	1941 - IT PROFESSIONAL SERVICES CONTRACT	2,984,103.50
1100 - INSURANCE	1,416,136.90	2000 - PUBLICATIONS AND LEGAL NOTICES	98,728.80
1300 - MAINTENANCE EQUIPMENT - NON-IT MAINTENANCE	208,551.25	2100 - RENT AND LEASES - EQUIPMENT	232,130.15
1301 - MAINTENANCE - INVENTORY PARTS	631.32	2140 - SOFTWARE LEASES & LICENSES	2,010,202.93
1340 - SOFTWARE MAINTENANCE & SUPPORT	3,427,064.20	2200 - RENTS AND LEASES - BLDGS & IMPRVMTS	372,902.74
1341 - IT HARDWARE MAINTENANCE & SUPPORT	372,533.45	2300 - SMALL TOOLS AND INSTRUMENTS	236.49
1400 - MAINTENANCE - BLDGS & IMPRVMTS	2,121,467.85	2400 - SPECIAL DEPARTMENTAL EXPENSE	6,055,869.54
1402 - MINOR ALTERATIONS & IMPRVMTS	632,164.28	2412 - FACILITIES AND WAREHOUSE SUPPLIES	125.49
1500 - MEDICAL, DENTAL & LAB SUPPLIES	296.10	2600 - TRANSPORTATION AND TRAVEL - GENERAL	69,317.92
1502 - MEDICAL SUPPLIES	44.11	2601 - PRIVATE AUTO MILEAGE	155,068.31
1600 - MEMBERSHIPS	500,734.25	2602 - GARAGE EXPENSE	67,419.05
1701 - CASH DIFFERENCE	4,977.61	2700 - TRANS & TRAVEL - MTGS/CONFER'S	285,894.79
1702 - CASH LOSSES	550.00	2740 - IT TRAINING & TRAVEL	452.50
1800 - OFFICE EXPENSE	1,518,045.77	2800 - UTILITIES	379,822.84
1801 - DUPLICATING SERV'S (CEO/PUBLISHING SERVICES)	583,649.25	2801 - UTILITIES - PURCHASED ELECTRICITY	14,442,937.23
1802 - PERIODICALS AND JOURNALS	100,032.45	2802 - UTILITIES - PURCHASED GAS	3,651,755.05
1803 - POSTAGE	2,054,622.72	2803 - UTILITIES - PURCHASED WATER	5,436,318.74
1806 - PRINTING COSTS - OUTSIDE VENDORS	11,188.02	2890 - INTRA-AGENCY S & S BILLING OFFSETS	(642,609.41)
1809 - MIN OFFICE EQ TO BE CONTROLLED	76,814.29		
1840 - IT HARDWARE PURCHASES (PURCHASE UNDER \$5,000)	588,933.38		
		Grand Total	102,673,264.40



Dig Harder...



Keep Digging! - General Fund General Government Expenditures

Example, Object Code 1341 – IT Hardware Maintenance & Support = \$372,533.45

FY	FUN	DEF	BUD	Bud_Ctrl_Name	Object	Unit	Doc_ID	Desc	Ref_Doc_ID	Vendor	EXP AMOUNT
2015	100	002	002	ASSESSOR	1341 - IT HARDWARE MAINTENANCE & SUPPORT	6050	PRC,001,15043888.1			VC0000003134 US BANK NATIONAL ASSOCIATION NI	335.72
2015	100	003	014	CAPS PROGRAM	1341 - IT HARDWARE MAINTENANCE & SUPPORT	5001	DO,017,15011516,11	IT Sourcing Scope 1		VC0000013365 SCIENCE APPLICATIONS INTERNATIOI	-
2015	100	003	014	CAPS PROGRAM	1341 - IT HARDWARE MAINTENANCE & SUPPORT	5001	PRC,003,AP1500000484.1		DO,017,15011516	VC0000013365 SCIENCE APPLICATIONS INTERNATIOI	64,140.70
2015	100	017	017	COUNTY EXECUTIVE OFFICE	1341 - IT HARDWARE MAINTENANCE & SUPPORT	3100	PRC,003,15019664.1	Maintenance & Repair Services for Printers for	DO,017,14020910	VC0000013072 AVACOM COMPUTER SERVICES INC	219.86
2015	100	031	031	REGISTRAR OF VOTERS	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4390	PRC,003,15021714.1	HARDWARE MAINTENANCE & SOFTWARE LICENSING	DO,031,15013192	VC0000000451 PITNEY BOWES INC	36,250.00
2015	100	003	014	CAPS PROGRAM	1341 - IT HARDWARE MAINTENANCE & SUPPORT	5001	DO,017,15011516,3	IT Sourcing Scope 1		VC0000013365 SCIENCE APPLICATIONS IN	-
2015	100	003	014	CAPS PROGRAM	1341 - IT HARDWARE MAINTENANCE & SUPPORT	5001	PRC,003,AP1500000405		DO,017,15011516	VC0000013365 SCIENCE APPLICATIONS IN	112,283.58
2015	100	017	017	COUNTY EXECUTIVE OFFICE	1341 - IT HARDWARE MAINTENANCE & SUPPORT	3100	DO,017,15016565,1	Maintenance & Repair Services for Printers for		VC0000013072 AVACOM COMPUTER SER	-
2015	100	017	017	COUNTY EXECUTIVE OFFICE	1341 - IT HARDWARE MAINTENANCE & SUPPORT	3100	PRC,003,15017813.1	Maintenance & Repair Services for Printers for	DO,017,14020910	VC0000013072 AVACOM COMPUTER SER	191.71
2015	100	002	002	ASSESSOR	1341 - IT HARDWARE MAINTENANCE & SUPPORT	6050	PRI,003,IT1410310045.1	PENCE ENCUMBRANCE CLOSE	PO,002,15010328	VC0000005227 DELL MARKETING LP	-
2015	100	003	015	PROPERTY TAX SYSTEM CENTR	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4231	PRC,003,15014147.1	HARDWARE MAINTENANCE SERVICES	PO,003,15010741	VC0000009353 PINNACLE BUSINESS SOLL	4,795.75
2015	100	017	017	COUNTY EXECUTIVE OFFICE	1341 - IT HARDWARE MAINTENANCE & SUPPORT	3100	PRC,003,15014709.1	Maintenance & Repair Services for Printers for	DO,017,14020910	VC0000013072 AVACOM COMPUTER SER	398.93
2015	100	031	031	REGISTRAR OF VOTERS	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4300	DO,031,15015907,1	HP SERVER SUPPORT SERVICES		VC0000005770 HEWLETT PACKARD COM	-
2015	100	031	031	REGISTRAR OF VOTERS	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4300	PRC,003,15011204.1	APPLE MAC PRO COMPUTER	PO,031,15010193	VC0000005831 APPLE INC	199.00
2015	100	031	031	REGISTRAR OF VOTERS	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4300	PRC,003,15015148.1	HP SERVER SUPPORT SERVICES	DO,031,15015907	VC0000005770 HEWLETT PACKARD COM	1,467.29
2015	100	002	002	ASSESSOR	1341 - IT HARDWARE MAINTENANCE & SUPPORT	6050	PRC,003,15011062.1	DELL EXTENDED MAINTENANCE	PO,002,15010328	VC0000005227 DELL MARKETING LP	15,206.27
2015	100	003	003	AUDITOR-CONTROLLER	1341 - IT HARDWARE MAINTENANCE & SUPPORT	1401	PRC,003,15006888.1	MAINTENANCE AND REPAIR SERVICES	DO,003,14010256	VC0000013072 AVACOM COMPUTER SER	283.30
2015	100	003	015	PROPERTY TAX SYSTEM CENTR	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4231	PO,003,15010741,1	HARDWARE MAINTENANCE SERVICES		VC0000009353 PINNACLE BUSINESS SOLL	-
2015	100	017	017	COUNTY EXECUTIVE OFFICE	1341 - IT HARDWARE MAINTENANCE & SUPPORT	3100	DO,017,13024552,2	Maintenance & Repair Services for Printers for		VC0000013072 AVACOM COMPUTER SER	-
2015	100	017	017	COUNTY EXECUTIVE OFFICE	1341 - IT HARDWARE MAINTENANCE & SUPPORT	3100	PRC,003,15006946.1	Maintenance & Repair Services for Printers for	DO,017,14020910	VC0000013072 AVACOM COMPUTER SER	196.30
2015	100	017	017	COUNTY EXECUTIVE OFFICE	1341 - IT HARDWARE MAINTENANCE & SUPPORT	3100	PRC,003,15009017.1	Maintenance & Repair Services for Printers for	DO,017,14020910	VC0000013072 AVACOM COMPUTER SER	444.70
2015	100	017	017	COUNTY EXECUTIVE OFFICE	1341 - IT HARDWARE MAINTENANCE & SUPPORT	3100	PRC,003,15009958.1	Maintenance & Repair Services for Printers for	DO,017,14020910	VC0000013072 AVACOM COMPUTER SER	48.50
2015	100	025	025	COUNTY COUNSEL	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4000	PRC,003,15008437.1	DO for Computer Equipment Mtce and Repair Services	DO,025,13023403	VC0000013072 AVACOM COMPUTER SER	48.50
2015	100	031	031	REGISTRAR OF VOTERS	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4390	DO,031,15014461,1	Hardware and Software Maintenance		VC0000000451 PITNEY BOWES INC	-
2015	100	031	031	REGISTRAR OF VOTERS	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4390	PRC,003,15008512.1	Hardware and Software Maintenance	DO,031,15014461	VC0000000451 PITNEY BOWES INC	36,250.00
2015	100	002	002	ASSESSOR	1341 - IT HARDWARE MAINTENANCE & SUPPORT	6050	PO,002,15010328,1	DELL EXTENDED MAINTENANCE		VC0000005227 DELL MARKETING LP	-
2015	100	002	002	ASSESSOR	1341 - IT HARDWARE MAINTENANCE & SUPPORT	6050	PRC,003,15006376.1	REF: BID 002-614807	PO,002,14012593	VC0000010550 SIDEPATH INC	15,755.00
2015	100	017	017	COUNTY EXECUTIVE OFFICE	1341 - IT HARDWARE MAINTENANCE & SUPPORT	3100	PRC,003,15003968.1	Maintenance & Repair Services for Printers for	DO,017,13024552	VC0000013072 AVACOM COMPUTER SER	239.06
2015	100	031	031	REGISTRAR OF VOTERS	1341 - IT HARDWARE MAINTENANCE & SUPPORT	4390	DO,031,15013192,1	HARDWARE MAINTENANCE & SOFTWARE LICENSING		VC0000000451 PITNEY BOWES INC	-
2015	100	003	003	AUDITOR-CONTROLLER	1341 - IT HARDWARE MAINTENANCE & SUPPORT	1101	PRC,003,15002884.1	MAINTENANCE AND REPAIR SERVICES	DO,003,14010256	VC0000013072 AVACOM COMPUTER SER	48.50
372,533.45											

64 transactions including budgetary (BGED) and encumbrance (DO, PO) transactions
 (note, budgetary and encumbrance transactions don't record expenditures but set limits on spending)



Dig Deeper...



Dig Deeper! – PRC,003,AP1500000484 Payment



PAYMENT REVIEW FORM

Office of the Auditor-Controller

Document Description

Payment ID

PRC-003-AP1500000484, 1

PAYMENT HEADER INFORMATION

Created By: INTERFACE		Actual Amount:	2,083,116.13	Adjusted Tax Amount:	0.00
Created On: 12/17/14		Retainage Amount:	0.00	Use Tax Withheld:	0.00
Modified By: nicks.robert1		Discount Amount:	0.00	Default Intercept Fee Amount:	0.00
Modified On: 12/22/14		Penalty/Interest Amount:	0.00	Supplementary Intercept Fee Amt:	0.00
Record Date: 12/22/14		Withheld Amount:	0.00	Payment Amount:	2,083,116.13
Closed Date: 12/23/14		Intercept Amount:	0.00	Closed Amount:	2,083,116.13
				Outstanding Amount:	0.00

VENDOR 1: VC0000013365 - SCIENCE APPLICATIONS INTERNATIONAL CORPORATION

1710 SAIC DR
MCLEAN VA 22102-3702

Vendor Line Amount: 2,083,116.13
Disbursement Format: CCD
Scheduled Payment Date: 12/23/14
Single Payment: No HDCD:

PAYMENT LINE INFORMATION

Invoice #	CL	AL	Reference	Service From	Service To	RF TYP	Bank Cd	Fund	Dept	Bud Ctr	Unit	BSA/ OBJ/ REV	SBSA/ SOBJ/ SREV	DBSA/ DOBJ/ DREV	Job Number	Line Sub Total	Tax Amt	Use Tax	Line Total
23	1	1	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I306	XDDS0600	466,494.45	0.00	0.00	466,494.45
23	1	2	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I306	XDDS0601	53,385.71	0.00	0.00	53,385.71
23	1	3	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I310	XDDS1001	238,993.13	0.00	0.00	238,993.13
23	1	4	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I307	XDDS1100	2,093.21	0.00	0.00	2,093.21
23	1	5	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I317	XDDS1700	27,181.95	0.00	0.00	27,181.95
23	1	6	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I319	XDDS1900	1,534.88	0.00	0.00	1,534.88
23	1	7	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I320	XDDS2000	3,031.19	0.00	0.00	3,031.19
23	1	8	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I321	XDDS2100	107,224.60	0.00	0.00	107,224.60
23	1	9	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	4040		I321	XDDS2100	25,773.43	0.00	0.00	25,773.43
23	1	10	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1341		I321	XDDS2100	8,746.46	0.00	0.00	8,746.46
23	1	11	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	2140		I321	XDDS2100	8,373.13	0.00	0.00	8,373.13
23	1	12	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I322	XDDS2200	46,828.85	0.00	0.00	46,828.85
23	1	13	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I323	XDDS2300	25,748.25	0.00	0.00	25,748.25
23	1	14	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I325	XDDS2500	100,631.21	0.00	0.00	100,631.21
23	1	15	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I328	XDDS2800	76,758.84	0.00	0.00	76,758.84
23	1	16	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I329	XDDS2900	15,261.39	0.00	0.00	15,261.39
23	1	17	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I330	XDDS3000	40,059.52	0.00	0.00	40,059.52
23	1	18	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I336	XDDS3600	24,604.29	0.00	0.00	24,604.29
23	1	19	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I337	XDDS3700	73,548.38	0.00	0.00	73,548.38
23	1	20	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I338	XDDS3800	118,854.52	0.00	0.00	118,854.52
23	1	21	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I341	XDDS4100	5,007.70	0.00	0.00	5,007.70
23	1	22	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I342	XDDS4200	6,556.06	0.00	0.00	6,556.06
23	1	23	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I344	XDDS4400	119,291.43	0.00	0.00	119,291.43
23	1	24	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I345	XDDS4500	4,448.52	0.00	0.00	4,448.52
23	1	25	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I346	XDDS4600	20,580.11	0.00	0.00	20,580.11
23	1	26	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I347	XDDS4700	5,046.18	0.00	0.00	5,046.18
23	1	27	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I348	XDDS4800	75,271.30	0.00	0.00	75,271.30
23	1	28	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I349	XDDS4900	6,070.15	0.00	0.00	6,070.15
23	1	29	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I350	XDDS5000	46,668.68	0.00	0.00	46,668.68
23	1	30	DO-017-15011516	12/17/14	12/17/14	Partial	02	289	017	289	3317	1941		I351	XDDS5100	14,499.80	0.00	0.00	14,499.80
23	1	31	DO-017-15011516	12/17/14	12/17/14	Partial	02	100	003	014	5001	4040		M301		189,005.14	0.00	0.00	189,005.14
23	1	32	DO-017-15011516	12/17/14	12/17/14	Partial	02	100	003	014	5001	1341		M301		64,140.70	0.00	0.00	64,140.70
23	1	33	DO-017-15011516	12/17/14	12/17/14	Partial	02	100	003	014	5001	2140		M301		61,402.97	0.00	0.00	61,402.97

Dig to the Bottom



Dig Deeper! – PRC,003,AP1500000484 Invoice

SCIENCE APPLICATIONS INTERNATIONAL CORPORATION



Com #1, Acct #1 \$1,725,674.30
 Com #1, Acct #2 \$189,005.14
 Com #1, Acct #3 **\$64,140.70**
 Com #1, Acct #4 \$61,404.57
 Com #1, Acct #5 \$25,773.43

23

Invoice Number: CY1M09 October 2014 All Services
 Description:

Bill To:
 CEO/Information Technology
 County of Orange
 1501 East St. Andrews Place, Suite 200
 Santa Ana, CA 92705
 ATTN: Accounts Payable

Remit To: Bank of America
Wire Address: Science Applications International Corporation (SAIC)
 Payee Name: SAIC
 Account No. 1291244241
 ABA No. 026005593
 SWIFT: BOFAUS3N

Com #1, Acct #6 \$8,746.46
 Com #1, Acct #7 \$8,373.13

Customer Number: 0001009904
Contract Number: MA-017-13011864
Work Order Number: Various
Department/Agency/Project: Various
Department/Agency/Project Contact: Various
Project Number: Various
Project Name: Various
Project Period of Performance: 02/03/2014 - 02/02/2019
Terms: NET 45
Invoice Date: 11/15/2014
VAT/Tax ID Number: 46-1932921

Billing Period From: 10/01/2014
To: 10/31/2014
Billing Currency: USD

Agreement for Services

Baseline-ARC/RRC Fees	Service Month & Year	Comments	Past Month	Current Month
OC Data Center	Oct-14		\$707,251.82	\$707,251.82 ✓
Desktop	Oct-14		\$96,377.18	\$94,779.78 ✓
Service Desk	Oct-14		\$73,901.26	\$76,861.20 ✓
Applications	Oct-14		\$433,012.90	\$473,726.65 ✓
Subtotal of Baseline - ARC/RRC Fees			\$1,310,543.16	\$1,352,639.45
Work Order Fees	Service Month & Year			
Work Order Fees	Oct-14		\$857,084.99	\$730,476.68 ✓
Work Order Total			\$857,084.99	\$730,476.68
Subtotal of Base Fees / ARCs/RRCs / Work Order Fees			\$2,167,628.15	\$2,083,116.13
Service Credits				
OC Data Center			\$0.00	\$0.00
Desktop			\$0.00	\$0.00
Service Desk			\$0.00	\$0.00
Applications			\$0.00	\$0.00
Finger Printing Charges			\$0.00	\$0.00
SAIC Videotape Session			\$0.00	\$0.00
Subtotal of Credits			\$0.00	\$0.00

Invoice Total \$2,167,628.15 **\$2,083,116.13** ✓

Julie Nguyen

DEPT	017	UNIT	3317	OBJ	*	DATE	12/10/14
BUD	289	UNIT	3317	OBJ	*	DATE	12/10/14
DEPT	017	UNIT	3317	OBJ	*	DATE	12/10/14

\$1,768,597.32

AIC OK to Pay
Print Name: [Signature]

FUND	100	DEPT	003	BUD	014	UNIT	5001	OBJ	*	DATE	12/10/14
FUND	100	DEPT	003	BUD	014	UNIT	5001	OBJ	*	DATE	12/10/14
FUND	100	DEPT	003	BUD	014	UNIT	5001	OBJ	*	DATE	12/10/14

\$314,548.81



Dig Deeper! – PRC,003,AP1500000484 Encumbrance DO,017,15011516

PRC - 003- AP1500000484- 1- New- Final

Commodity

CL	Vendor Invoice Number	Total Item Amount	Ref Doc Code	Ref Doc Dept	Ref Doc ID	Ref CL	Ref Type	Tax Profile
1	23	\$2,083,116.13	DO	017	15011516	1	Partial	NONTAXABLE

Insert New Line Insert Copied Line



General Information

Reference

Commodity Ref Code : DO
Commodity Ref Dept : 017
Commodity Ref ID : 15011516
Commodity Ref VL : 1
Commodity Ref CL : 1
Ref Type : Partial

Invoice Information

Invoice Doc Code :
Invoice Doc Dept :
Invoice Doc ID :
Invoice Doc VL : 0
Invoice Doc CL : 0
Vendor Invoice Number : 23
Vendor Invoice Line : 1
Invoice Received Date : 11/15/2014
AP Received Date : 12/10/2014
Check Description :

- Commitments related to purchase orders, contracts, or obligations shall have sufficient appropriations encumbered (reserved) to ensure appropriations are available to pay invoiced amounts
- An encumbrance system reduces the possibility of commitments being made in excess of budgeted appropriations
- Requires Board of Supervisors' approval of a master agreement before an encumbrance can be made



Dig to the Bottom! – PRC,003,AP1500000484

Master Agreement – MA,017,13011864

- May 14, 2013: BOS approved the Master Agreement by and between the Orange County and Science Applications International Corporation (SAIC) for IT Services. Following the initial approval, the BOS approved subsequent amendments.
- Background: (1) Feb. 2, 2010, BOS approved a contract for IT services with Xerox State and Local Solutions (Xerox)
(2) Nov. 13, 2012, BOS authorized staff to negotiate with SAIC as primary for data center services and with Xerox as primary for voice and data network services.
- ASR Control # 13-000682, Orange County Board of Supervisors approved the discussion item No. 42 on IT Sourcing Contract

Meeting Date 05/14/2013
Agenda Type Regular
Item No 42

Board Order
Approved as Recommended **Other**
Unanimous **MinuteOrder**

Action APPROVED WITH MODIFICATION TO CONTRACT REQUIRING FOR THE TERM THAT A FEDERAL MONITOR IS ASSIGNED TO SCIENCE APPLICATIONS INTERNATIONAL CORPORATION, THE MONITOR WILL PROVIDE QUARTERLY CLEAN BILL OF HEALTH REPORTS TO THE CEO/CHIEF INFORMATION OFFICER WITH COPIES TO THE BOARD OF SUPERVISORS AND THAT THE REPORTS WILL HAVE NO DISCLOSURES MATERIAL TO THE COUNTY

District No	Name	Yes	No	Abstained	Excused
2	JOHN M.W. MOORLACH	*			
5	PATRICIA BATES	*			
1	JANET NGUYEN		*		
3	TODD SPITZER	*			
4	SHAWN NELSON	*			

Votes

1/1



Example – Statement of Revenues, Expenditures, and Changes in Fund Balances

County of Orange
Comprehensive Annual Financial Report
For the Year Ended June 30, 2015

Dollar Amounts in Thousands

		General Fund	Roads	Flood Control District
Revenues				
Taxes		\$ 629,603	\$ --	\$ 85,530
Licenses, Permits, and Fees		22,929	336	269
Fines, Forfeitures and Penalties		82,063	7	12
Use of Money and Property		5,272	289	2,740
Intergovernmental		1,602,817	68,161	43,808
Charges for Services		408,872	28,538	14,004
Other		15,601	1,309	14,185
Total Revenues		2,767,157	98,640	160,548
Expenditures				
Current				
General Government		177,280	--	--
Public Protection		1,126,878	--	81,626
Public Ways and Facilities		32,192	62,900	--
Health and Sanitation		514,371	--	--
Public Assistance		851,488	--	--
Education		--	--	--
Recreation and Cultural Services		--	--	--
Capital Outlay		18,901	26,985	24,938
Debt Service				
Principal Retirement		21,568	--	11,133
Interest		8,172	--	--
Total Expenditures		2,750,850	89,885	117,697
Excess (Deficit) of Revenues Over Expenditures		16,307	8,755	42,851
Other Financing Sources (Uses)				
Transfers In		234,086	--	2,548
Transfers Out		(102,271)	(233)	(3,590)
Debt Issued		--	--	--
Capital Leases		--	--	--
Total Other Financing Sources (Uses)		131,815	(233)	(1,042)
Net Change in Fund Balances		148,122	8,522	41,809
Fund Balances - Beginning of Year		516,386	53,280	377,186
Fund Balances - End of Year		\$ 664,508	\$ 61,802	\$ 418,995

General Fund Public Protection Roll Up



Budget Control	Public Protection:
073	Alternate Defense
071	Building & Safety
027	Child Support Services
059	Clerk-Recorder
048	Detention Release
026	District Attorney
032	Emergency Management Division
041	Grand Jury
045	Juvenile Justice Commission
057	Probation
029	District Attorney-Public Administrator
030	Orange County Public Guardian
058	Public Defender
060	Sheriff-Coroner
055	Sheriff-Coroner Communications
047	Sheriff Court Operations
081	Trial Courts



Let's go back...



Example – Public Protection Expenditures (from purchase to CAFR)



ALL STATE POLICE EQUIPMENT CO. INC.
P.O. Box 40, Claremont, CA 91711
Phone: (909) 596-2470 Fax: (909) 596-3246

INVOICE

NUMBER	DATE
0088348-IN	7/30/2014

SOLD TO:
ORANGE SHERIFF COURT OPS
FIELD SERVICES ADMIN
909 N. MAIN ST., STE. 2
ATTN: SGT SEAN HOWELL
SANTA ANA, CA 92701

SHIP TO:
ORANGE SHERIFF COURT OPS
FIELD SERVICES ADMIN
909 N. MAIN ST., STE. 2
ATTN: SGT SEAN HOWELL
SANTA ANA, CA 92701

- A total of \$66,232.09
- Departmental review
- Authorized signature
- Send to AC to make the payment

ALL STATE POLICE EQUIPMENT CO. INC.
P.O. Box 40, Claremont, CA 91711
Phone: (909) 596-2470 Fax: (909) 596-3246

INVOICE

NUMBER	DATE
0088279-IN	7/23/2014

SOLD TO:
ORANGE SHERIFF COURT OPS
FIELD SERVICES ADMIN
909 N. MAIN ST., STE. 2
ATTN: SGT SEAN HOWELL
SANTA ANA, CA 92701

SHIP TO:
ORANGE SHERIFF COURT OPS
FIELD SERVICES ADMIN
909 N. MAIN ST., STE. 2
ATTN: SGT SEAN HOWELL
SANTA ANA, CA 92701

MER NO: 0002771

ITEM	SHIP VIA	F.O.B.	TERMS	ORDER NUMBER
0	UPS		NET 30 DAYS	1116068
ORDERED	SHIPPED	BACK ORDER	PRICE	AMOUNT
36	36	0	370.0000	13,320.00
OL RIFLE OPTIC	36	0	24.1000	0.00
PATROL OPTIC (B/O ITEM APPROX 30 DAYS)	36	0	40.9000	0.00
K2-BK G VTAC SLING 2PT	36	0	22.9000	0.00
2B FIELD CLEANING KIT	36	0	17.9000	0.00
UM TACTICAL RIFLE CASE	36	0	10.9000	0.00
BLK MGPUL GEN3 30 RD MAG BLK	36	0	185.9000	0.00
A ULTRA WEAPON LIGHT				

ALL STATE POLICE EQUIPMENT CO. INC.
P.O. Box 40, Claremont, CA 91711
Phone: (909) 596-2470 Fax: (909) 596-3246

INVOICE

NUMBER	DATE
0088372-IN	7/31/2014

SOLD TO:
ORANGE SHERIFF COURT OPS
FIELD SERVICES ADMIN
909 N. MAIN ST., STE. 2
ATTN: SGT SEAN HOWELL
SANTA ANA, CA 92701

SHIP TO:
ORANGE SHERIFF COURT OPS
FIELD SERVICES ADMIN
909 N. MAIN ST., STE. 2
ATTN: SGT SEAN HOWELL
SANTA ANA, CA 92701

CUSTOMER NO: 0002771

CUSTOMER P.O.	SHIP VIA	F.O.B.	TERMS	ORDER NUMBER	
060-14012310	UPS		NET 30 DAYS	1116068	
ITEM NO.	ORDERED	SHIPPED	BACK ORDER	PRICE	AMOUNT
169-LE6940 LE CARBINE 16 ONE PIECE UPPER	36	36	0	1,072.9000	38,624.40
107-12841 PATROL RIFLE OPTIC	36	0	36	370.0000	0.00
107-12192 PRO PATROL OPTIC	36	0	36	24.1000	0.00
91-VTAC-MK2-BK VIKING VTAC SLING 2PT	36	0	36	40.9000	0.00
206-POU-302B M16 FIELD CLEANING KIT	36	0	36	22.9000	0.00
39-52121 MEDIUM TACTICAL RIFLE CASE	36	0	36	17.9000	0.00
91-MAG557-BLK MAGPUL GEN3 30 RD MAG BLK	36	0	36	10.9000	0.00
231-X300U-A X300 ULTRA WEAPON LIGHT	36	0	36	185.9000	0.00

Net Invoice: 13,320.00
Discount: 0.00
Freight: 0.00
Sales Tax: 1,065.60
Invoice Total: 14,385.60

APPROVED: DATE 9-2-14
Signature: [Signature]

SALE: THIS INVOICE COPY TO BE THE SAME AS THE ORIGINAL INVOICE IS NOT AVAILABLE. IT WAS EITHER LOST OR DESTROYED. ACCORDING TO OUR RECORDS THIS INVOICE HAS NOT PREVIOUSLY PAID.

CUSTOMER NO: 0002771

MER P.O.	SHIP VIA	F.O.B.	TERMS	ORDER NUMBER	
4012310	UPS		NET 30 DAYS	1116068	
ITEM NO.	ORDERED	SHIPPED	BACK ORDER	PRICE	AMOUNT
2192 PRO PATROL OPTIC (B/O ITEM APPROX 30 DAYS)	36	0	36	24.1000	0.00
AC-MK2-BK VIKING VTAC SLING 2PT	36	36	0	40.9000	1,472.40
OU-302B M16 FIELD CLEANING KIT	36	36	0	22.9000	824.40
121 MEDIUM TACTICAL RIFLE CASE	36	0	36	17.9000	0.00
AG557-BLK MAGPUL GEN3 30 RD MAG BLK	36	36	0	10.9000	392.40
231-X300U-A X300 ULTRA WEAPON LIGHT	36	36	0	185.9000	6,692.40

Net Invoice: 38,624.40
Discount: 0.00
Freight: 0.00
Sales Tax: 3,089.96
Invoice Total: 41,714.36

APPROVED: DATE 9-2-14
Signature: [Signature]

CONDITION OF SALE: NO MERCHANDISE MAY BE RETURNED WITHOUT OUR AUTHORIZATION, AND IS SUBJECT TO A 20% RESTOCKING CHARGE. CLAIMS FOR LOSS OR DAMAGE IN SHIPMENT MUST BE MADE TO THE CARRIER. OTHER CLAIMS FOR SHORTAGE MUST BE MADE TO US WITHIN FIVE DAYS. ALL ORDERS WILL BE BILLED AT PRICES IN EFFECT AT TIME OF DELIVERY. PAST DUE INVOICES WILL BE SUBJECT TO 1.12% MONTHLY SERVICE CHARGE.



Net Invoice: 9,381.60
Discount: 0.00
Freight: 0.00
Sales Tax: 750.53
Invoice Total: 10,132.13

APPROVED: DATE 9-2-14
Signature: [Signature]

CONDITION OF SALE: NO MERCHANDISE MAY BE RETURNED WITHOUT OUR AUTHORIZATION, AND IS SUBJECT TO A 20% RESTOCKING CHARGE. CLAIMS FOR LOSS OR DAMAGE IN SHIPMENT MUST BE MADE TO THE CARRIER. OTHER CLAIMS FOR SHORTAGE MUST BE MADE TO US WITHIN FIVE DAYS. ALL ORDERS WILL BE BILLED AT PRICES IN EFFECT AT TIME OF DELIVERY. PAST DUE INVOICES WILL BE SUBJECT TO 1.12% MONTHLY SERVICE CHARGE.

Keep going...



Example – Public Protection Expenditures (from purchase to CAFR)

1. Make the payment

PAYMENT REVIEW FORM		Document Description				Payment ID													
Office of the Auditor-Controller		COLT LB640 RIFLES				PRC-003-15009791, 1													
PAYMENT HEADER INFORMATION																			
Created By:	jimenez.cynthial	Actual Amount:	66,232.09		Adjusted Tax Amount:	0.00													
Created On:	09/19/14	Retainage Amount:	0.00		Use Tax Withheld:	0.00													
Modified By:	jimenez.cynthial	Discount Amount:	0.00		Default Intercept Fee Amount:	0.00													
Modified On:	09/19/14	Penalty/Interest Amount:	0.00		Supplementary Intercept Fee Amt:	0.00													
Record Date:	09/19/14	Withheld Amount:	0.00		Payment Amount:	66,232.09													
Close Date:	09/22/14	Intercept Amount:	0.00		Closed Amount:	66,232.09													
					Outstanding Amount:	0.00													
VENDOR 1: VC0000002000 - ALL STATE POLICE EQUIPMENT CO																			
PO BOX 40 CLAREMONT CA 91711-0040					Vendor Line Amount: 66,232.09 Disbursement Format: BGC Scheduled Payment Date: 09/20/14 Single Payment: No HDCD:														
PAYMENT LINE INFORMATION																			
Invoice #	Reference	Service From	Service To	RF TYP	CL	AL	Bank Cd	Fund	Dept	Bud Ctr1	Unit	BSA/ OBI/ SEV	SBSA/ SOB/ SEV	DBSA/ DOB/ DEBY	Job Number	Line Sub Total	Tax Amt	Use Tax	Line Total
0088279-IN	PO-060-14012310	09/19/14	09/19/14	Partial	1	1	01	100	060	047	3600	2400				41,714.36	0.00	0.00	41,714.36
0088348-IN	PO-060-14012310	09/19/14	09/19/14	Partial	2	1	01	100	060	047	3600	2400				14,385.60	0.00	0.00	14,385.60
0088372-IN	PO-060-14012310	09/19/14	09/19/14	Partial	3	1	01	100	060	047	3600	2400				10,132.13	0.00	0.00	10,132.13
APPROVALS																			
Date		Approver		Approval Level		Status Before		Status After											
DOCUMENT COMMENTS																			

2. A check was disbursed to the vendor

DO NOT ACCEPT THIS CHECK UNLESS YOU CAN SEE A TRUE WATERMARK - HOLD TO LIGHT TO VERIFY WATERMARK

 **COUNTY OF ORANGE**
SANTA ANA, CALIFORNIA

CHECK NUMBER **01-00796113** *2771* ISSUE DATE **09-22-2014**

Accounts Payable Revolving Fund

MP

AY: SIXTY SIX THOUSAND TWO HUNDRED THIRTY TWO DOLLARS AND 00 CENTS****

\$***66,232.09**

ALL STATE POLICE EQUIPMENT CO
PO BOX 40
CLAREMONT CA 91711-0040

WELLS FARGO BANK

0917640

VOID UNLESS PRESENTED WITHIN SIX MONTHS FROM DATE OF ISSUE



Higher...



Example – Public Protection Expenditures (from purchase to CAFR)

PRC,003,1500979

Fund	Dept	Bud Ctrl	Unit	BSA/ OBJ/ REV	SBSA/ SOBJ/ SREV	DBSA/ DOBJ/ DREV	Job Number	Line Sub Total
100	060	047	3600	2400				41,714.36
100	060	047	3600	2400				14,385.60
100	060	047	3600	2400				10,132.13

Total = \$66,232.09

CAFR ROLLUP – Know the Code:

Fund 100 → Fund class: G1 (General Fund)

Dept 060 → Sheriff-Coroner

Budget Control 047 (Sheriff Court Operations) → Function 2 (Public Protection)

Unit 3600 → Court Operations

Object 2400 (Special department expense) → Object Type = E010 (Services & Supplies)



Example – Public Protection Expenditures (from purchase to CAFR)

FY	A	FUND	DEPT	BUD. CT	Object	Unit	Doc ID	Desc	Ref. Doc. ID	Vendor	AMT	Fun	FU	OBJ
2015	3	100	060	047	2100 - RENT AND LEASES - EQUIPMENT	3700	PRC,003,15010351.1	Mailing Equipment, Supplies and Maintenanc	DO,060,14011288	VC0000000451 PITNEY BOWES INC	145.81	G1	2	E010
2015	3	100	060	047	2400 - SPECIAL DEPARTMENTAL EXPENSE	3500	DO,060,15015056.1	MA-060-14012247- GALLS LLC		VC0000001049 GALLS LLC	-	G1	2	E010
2015	3	100	060	047	2400 - SPECIAL DEPARTMENTAL EXPENSE	3500	PRC,003,15007316.1	MA-060-14012006- PINK CREATIONS INC dba A	DO,060,15011433	VC0000001502 PINK CREATIONS INC	62.64	G1	2	E010
2015	3	100	060	047	2400 - SPECIAL DEPARTMENTAL EXPENSE	3500	PRC,003,15008847.1	MA-060-14012006- PINK CREATIONS INC dba A	DO,060,15011433	VC0000001502 PINK CREATIONS INC	29.00	G1	2	E010
2015	3	100	060	047	2400 - SPECIAL DEPARTMENTAL EXPENSE	3600	DO,060,15011492.3	MA-060-14011935- PROFORCE MARKETING INC		VC0000005555 PROFORCE MARKETING INC	-	G1	2	E010
2015	3	100	060	047	2400 - SPECIAL DEPARTMENTAL EXPENSE	3600	PRC,003,15009791.1	COLT LE6940 RIFLES	PO,060,14012310	VC0000002000 ALL STATE POLICE EQUIPMENT CO	66,232.09	G1	2	E010
2015	3	100	060	047	2400 - SPECIAL DEPARTMENTAL EXPENSE	3600	PRC,003,15010804.1	MA-060-14011935- PROFORCE MARKETING INC	DO,060,15011492	VC0000005555 PROFORCE MARKETING INC	269.73	G1	2	E010

Almost 4,000 transactions including budgetary and encumbrance transactions went into this line item

2100 - RENT AND LEASES - EQUIPMENT	1,377,629.90
2140 - SOFTWARE LEASES & LICENSES	3,462,265.81
2141 - IT HARDWARE LEASES	83,178.60
2200 - RENTS AND LEASES - BLDGS & IMPRVMTS	6,710,337.86
2300 - SMALL TOOLS AND INSTRUMENTS	174,226.09
2309 - MIN SM TOOLS/INSTR TO BE CONTROLLED	2,531.46
2400 - SPECIAL DEPARTMENTAL EXPENSE	5,427,707.22

Object Category	Sum of EXP AMOUNT
1000 - SALARIES & EMPLOYEE BENEFITS	915,122,393.95
2000 - SERVICES AND SUPPLIES	172,356,298.90
2500 - SERVICES AND SUPPLIES REIMBURSEMENTS	(1,385.48)
3000 - OTHER CHARGES	59,843,612.55
7000 - INTRAFUND TRANSFERS	(20,442,999.16)
9000 - MISCELLANEOUS	(142.38)
Grand Total	1,126,877,778.38



Up, up and away...



Q-bit.tumblr.com



Example – Statement of Revenues, Expenditures, and Changes in Fund Balances

County of Orange
Comprehensive Annual Financial Report
For the Year Ended June 30, 2015

Dollar Amounts in Thousands

Wow! Over 291,000 transactions went to this line item.

	General Fund	Roads	Flood Control District
	\$ 629,603	\$ --	\$ 85,530
	22,929	336	269
	82,063	7	12
	5,272	289	2,740
	1,602,817	68,161	43,808
	408,872	28,538	14,004
	15,601	1,309	14,185
	<u>2,767,157</u>	<u>98,640</u>	<u>160,548</u>
General Government	177,280	--	--
Public Protection	<u>1,126,878</u>	--	81,626
Public Ways and Facilities	32,192	62,900	--
Health and Sanitation	514,371	--	--
Public Assistance	851,488	--	--
Education	--	--	--
Recreation and Cultural Services	--	--	--
Capital Outlay	18,901	26,985	24,938
Debt Service	--	--	--
Principal Retirement	21,568	--	11,133
Interest	8,172	--	--
Total Expenditures	<u>2,750,850</u>	<u>89,885</u>	<u>117,697</u>
Excess (Deficit) of Revenues Over Expenditures	16,307	8,755	42,851
Other Financing Sources (Uses)			
Transfers In	234,086	--	2,548
Transfers Out	(102,271)	(233)	(3,590)
Debt Issued	--	--	--
Capital Leases	--	--	--
Total Other Financing Sources (Uses)	<u>131,815</u>	<u>(233)</u>	<u>(1,042)</u>
Net Change in Fund Balances	148,122	8,522	41,809
Fund Balances - Beginning of Year	516,386	53,280	377,136
Fund Balances - End of Year	<u>\$ 664,508</u>	<u>\$ 61,802</u>	<u>\$ 418,945</u>

General Government Fund Public Protection Rollup

Budget Control	Public Protection:
073	Alternate Defense
071	Building & Safety
027	Child Support Services
059	Clerk-Recorder
048	Detention Release
026	District Attorney
032	Emergency Management Division
041	Grand Jury
045	Juvenile Justice Commission
057	Probation
029	District Attorney-Public Administrator
030	Orange County Public Guardian
058	Public Defender
060	Sheriff-Coroner
055	Sheriff-Coroner Communications
047	Sheriff Court Operations
081	Trial Courts

Recap

CAFR: General fund –
General Government

Expenditures Category 2000

Object code 1341

Payment PRC,003,AP1500000484

Invoice

Encumbrance DO,017,15011516

Master Agreement MA,017,13011864

BOS approval ASR #13-000682

CAFR: General fund –
Public Protection

Expenditures Category 2000

Object code 2400

Payment PRC,003,1500971 and
disbursement

Purchase, get invoiced

Encumbrance PO,060,14012310

BOS budget appropriations for Sheriff-Coroner



The end...



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County of Orange
Fund 13Y - Mental Health Services Act

Budget Trend Fiscal Years 2013-14 to 2016-17

Budget Objective	Fiscal Year				\$ Change		% Change	
	FY 2013 - 14	FY 2014 - 15	FY 2015 - 16	FY 2016 - 17	FY '13-14 to FY '16-17	FY '15-16 to FY '16-17	FY '13-14 to FY '16-17	FY '15-16 to FY '16-17
Revenues:								
Revenue from Use of Money & Property	1,195,000	800,000	800,000	800,000	(395,000)	-	-33.05%	0.00%
Intergovernmental Revenues	65,460,793	116,119,530	119,324,857	146,402,806	80,942,013	27,077,949	123.65%	22.69%
Miscellaneous Revenues	-	-	-	-	-	-	0.00%	0.00%
Obligated Fund Balances	69,255,413	27,118,265	21,138,450	19,432,104	(49,823,309)	(1,706,346)	-71.94%	-8.07%
Total Revenues	135,911,206	144,037,795	141,263,307	166,634,910	30,723,704	25,371,603	22.61%	17.96%
Requirements (Expenditures):								
Salaries & Benefits	-	-	-	-	-	-	0.00%	0.00%
Services & Supplies	170,000	185,000	170,000	170,000	-	-	0.00%	0.00%
Other Financing Uses	124,957,861	143,852,795	141,093,307	166,464,910	(41,507,049)	25,371,603	-33.22%	17.98%
Obligated Fund Balances	10,783,345	-	-	-	10,783,345	-	100.00%	0.00%
Total Requirements	135,911,206	144,037,795	141,263,307	166,634,910	(30,723,704)	25,371,603	-22.61%	17.96%
Net County Cost	-	-	-	-	61,447,408	-		

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Actuals Trend Fiscal Years 2012-13 to 2015-16

Budget Objective	Fiscal Year				\$ Change		% Change	
	FY 2012 - 13	FY 2013 - 14	FY 2014 - 15	FY 2015 - 16 (Unaudited)	FY '12-13 to FY '15-16	FY '14-15 to FY '15-16	FY '12-13 to FY '15-16	FY '14-15 to FY '15-16
Revenues:								
Revenue from Use of Money & Property	784,944	705,039	987,358	1,599,137	814,193	611,779	103.73%	61.96%
Intergovernmental Revenues	117,348,367	112,336,392	140,659,945	114,852,225	(2,496,142)	(25,807,720)	-2.13%	-18.35%
Total FBA	99,286,918	-	-	-	(99,286,918)	-	-100.00%	-100.00%
Miscellaneous Revenues	-	-	4,470	5,099	5,099	629	0.00%	14.07%
Obligated Fund Balances	559,689	10,783,345	-	-	(559,689)	-	-100.00%	0.00%
Total Revenues	217,979,918	123,824,776	141,651,773	116,456,461	(101,523,457)	(25,195,312)	-46.57%	-17.79%
Requirements (Expenditures):								
Salaries & Benefits	-	-	-	-	-	-	0.00%	0.00%
Services & Supplies	162,805	157,389	164,452	163,188	(383)	(1,264)	-0.24%	-0.77%
Other Financing Uses	96,722,890	100,808,494	103,950,652	115,080,774	(18,357,884)	11,130,122	-18.98%	10.71%
Obligated Fund Balances	121,094,223	22,858,893	37,536,669	-	121,094,223	(37,536,669)	100.00%	-100.00%
Total Requirements	217,979,918	123,824,776	141,651,773	115,243,962	102,735,956	(26,407,811)	47.13%	-18.64%
Net County Cost	-	-	-	1,212,499	(204,259,413)	1,212,499		
Cash on Hand	197,354,758	198,047,360	237,716,059	240,110,216				
Fund Balance	169,184,195	190,431,811	202,507,359	240,044,028				

County of Orange
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Budget vs. Actual

Budget Objective	Budget	Actual	Variance	%
			\$	
Fiscal Year 2015-16:				
Revenues:				
Revenue from Use of Money & Property	800,000	1,599,137	799,137	99.89%
Intergovernmental Revenues	119,324,857	114,852,225	(4,472,632)	-3.75%
Total FBA	-	-	-	0.00%
Miscellaneous Revenues	-	5,099	5,099	0.00%
Obligated Fund Balances	21,138,450	-	(21,138,450)	-100.00%
Total Revenues	141,263,307	116,456,461	(24,806,846)	-17.56%
Requirements (Expenditures):				
Salaries & Benefits	-	-	-	0.00%
Services & Supplies	170,000	163,188	(6,812)	-4.01%
Other Financing Uses	141,093,307	115,080,774	(26,012,533)	-18.44%
Obligated Fund Balances	-	-	-	0.00%
Total Requirements	141,263,307	115,243,962	(26,019,345)	-18.42%
Net County Cost	-	1,212,499	1,212,499	

County of Orange
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Budget vs. Actual

Budget Objective	Budget	Actual	Variance	%
			\$	
Fiscal Year 2014-15:				
Revenues:				
Revenue from Use of Money & Property	800,000	987,358	187,358	23.42%
Intergovernmental Revenues	116,119,530	140,659,945	24,540,415	21.13%
Total FBA	-	-	-	0.00%
Miscellaneous Revenues	-	4,470	4,470	0.00%
Obligated Fund Balances	27,118,265	-	(27,118,265)	-100.00%
Total Revenues	144,037,795	141,651,773	(2,386,022)	-1.66%
Requirements (Expenditures):				
Salaries & Benefits	-	-	-	0.00%
Services & Supplies	185,000	164,452	(20,548)	-11.11%
Other Financing Uses	143,852,795	103,950,652	(39,902,143)	-27.74%
Obligated Fund Balances	-	37,536,669	37,536,669	0.00%
Total Requirements	144,037,795	141,651,773	(2,386,022)	-1.66%
Net County Cost	-	-	-	

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Budget vs. Actual

Budget Objective	Budget	Actual	Variance	%
			\$	
Fiscal Year 2013-14:				
Revenues:				
Revenue from Use of Money & Property	1,195,000	705,039	(489,961)	-41.00%
Intergovernmental Revenues	65,460,793	112,336,392	46,875,599	71.61%
Total FBA	-	-	-	0.00%
Miscellaneous Revenues	-	-	-	0.00%
Obligated Fund Balances	69,255,413	10,783,345	(58,472,068)	-84.43%
Total Revenues	135,911,206	123,824,776	(12,086,430)	-8.89%
Requirements (Expenditures):				
Salaries & Benefits	-	-	-	0.00%
Services & Supplies	170,000	157,389	(12,611)	-7.42%
Other Financing Uses	124,957,861	100,808,494	(24,149,367)	-19.33%
Obligated Fund Balances	10,783,345	22,858,893	12,075,548	0.00%
Total Requirements	135,911,206	123,824,776	(12,086,430)	-8.89%
Net County Cost	-	-	-	