

Accounting  
for  
Activists



*Voice* **OC**  
OF

Investigative News Agency



**COUNTY OF ORANGE**

**FINAL BUDGET**



**1994-95**

FOR FISCAL YEAR 1994-95

SOURCE CLASSIFICATION (1)	Actual 1992-93 (2)	Actual 1993-94 (3)	Recommended 1994-95 (4)	Approved/ Adopted by the Board of Supervisors 1994-95 (5)	Fund (General Unless Otherwise Indicated) (6)
0 Property Taxes - Current Secured	210,982,743	131,869,195	83,970,000	89,650,000	County Bond Interest & Redemption
	197,154	192,299	180,880	166,080	Public Library
	12,439,086	13,959,130	13,657,795	13,874,453	Fire Department
	22,053,319	60,101,362	59,296,629	59,514,243	County Bond Interest & Redemption
0 Property Taxes - Current Unsecured	13,755,839	3,815,343	3,680,000	3,215,000	Public Library
	11,818	13,597	14,453	11,332	Fire Department
	813,638	940,684	922,035	845,949	County Bond Interest & Redemption
	1,447,621	4,069,435	4,024,947	3,686,044	Public Library
0 Property Taxes - Prior Secured	9,203,798	17,263,446			Fire Department
	7,489	15,095			County Bond Interest & Redemption
	521,618	1,020,272			Public Library
	841,624	1,744,929			Fire Department
0 Property Taxes - Prior Unsecured	100,804	195,027	50,000	188,000	County Bond Interest & Redemption
	81	181			Public Library
	5,940	11,530	2,882	11,116	Fire Department
	9,771	20,497	3,420	19,761	Public Library - Capital
0 Taxes - Special District Augmentation	5,734,167	5,727,999		1,800,000	Public Library
	33,818,709				Fire Department
	3,042,793				Fire Department - Capital
	2,388,191				Fire Vehicle Replacement
0 Penalties and Costs on Delinq. Taxes	12,860,506	23,163,706	16,100,000		County Bond Interest & Redemption
	1,535				Public Library
	112,917				Fire Department
	185,742				
0 Sales and Use Taxes	5,988,650	6,290,826	7,150,000	7,200,000	
0 Prop. Taxes - Current Supplemental	4,584,514	520,562	340,000	260,000	County Bond Interest & Redemption
	5,862	2,663	440	1,064	Public Library
	291,404	158,878	21,855	79,439	Fire Department
	530,764	806,804	655,391	403,402	
0 Other Taxes	8,018,989	8,130,916	8,015,000	8,105,000	
0 Prop. Taxes - Prior Supplemental	630,581	212,753	79,000	182,000	County Bond Interest & Redemption
	631	2			Public Library
	37,042	33,807	5,567	28,878	Fire Department
	65,772	147,197	92,081	125,736	
<b>TOTAL TAXES</b>	<b>350,691,112</b>	<b>282,428,335</b>	<b>200,262,375</b>	<b>191,367,497</b>	

## ANALYSIS OF FINANCING SOURCES BY SOURCE AND FUND

FOR FISCAL YEAR 1994-95

SOURCE CLASSIFICATION (1)	Actual 1992-93 (2)	Actual 1993-94 (3)	Recommended 1994-95 (4)	Approved/ Adopted by the Board of Supervisors 1994-95 (5)	Fund (General Unless Otherwise Indicated) (6)
<b>REVENUE FROM USE OF MONEY AND PROPERTY</b>					
6610 Interest	65,866,743	59,748,002	148,838,490	163,838,490	
	8,851	8,510		7,914	County Bond Interest & Redemption
	502,968	112,940	180,000	120,000	Criminal Justice Facilities - ACO
	626,302	288,915	200,000	200,000	Courthouse Temporary Construction
	105,092	86,632	110,000	95,000	County Tidelands - Newport Bay
	106,484	121,103	185,000	120,000	County Tidelands - Dana Point
	80,208	43,729	32,000	32,000	County Automated Fingerprint ID
		125,805,822		16,200,000	Co Grp of Funds-Econ Uncertainty
	223,851	455,163	262,987	262,987	County Infrastructure Project
	134,788	396,062	600,000	450,000	Building and Safety
	7,668	7,779	9,600	9,600	Fish and Game Propagation
	4,903,888	5,127,356	4,873,900	4,873,900	Road
	111,733	161,918	100,000	100,000	Narcotic Forfeiture & Seizure
	1,011,847	954,897	600,000	600,000	OC Housing Auth-Oper'g Reserve
	620,706	549,449	500,000	500,000	Sheriff-RHSP (Rg Narc Sup Pgm)
	326,302	109,699	35,000	35,000	Public Library - Capital
	312,429	532,086	233,000	233,000	Public Library
	2,165,474	3,176,896	1,783,763	1,783,763	Fire Department
		13,625	5,000	5,000	Motor Vehicle Theft Task Force
	80,644				Fire Department - Capital
	323,594	318,536	260,000	260,000	Fire Communication System
	(39)	133			OC Job Train Part'ship Program
	1,302	10,872	15,000	15,000	SCAG Subregional Plan Devel't
	3,300	843	900	900	Criminal Justice Facil Transit Plan
	14,198	7,549	10,000	10,000	Survey Monument Preservation
	69,332	71,201	97,000	97,000	Off-Highway Vehicle Fees
	66,003	44,422			Dist Atty Consumer Prosecution
	446,250	353,690	300,000	300,000	Sheriff-SNP (Sheriff Narc Pgm)
	319,874	301,819	350,000	350,000	Fire Vehicle Replacement
	24,745	21,805	20,000	20,000	Orange County Jail Fund
	78,368	128,912	126,328	126,328	Real Estate Development Program
	80,468	67,440	59,449	59,449	Community Social Programs
	43,272	46,360	23,399	23,399	Parking Facilities
	161,534	112,461	30,000	30,000	Special Law Enforcement
	12,330	3,504	6,000	6,000	CCSF-Cont Cities Shared Forfeits
	10,991	15,956	20,000	20,000	Air Quality Improvement



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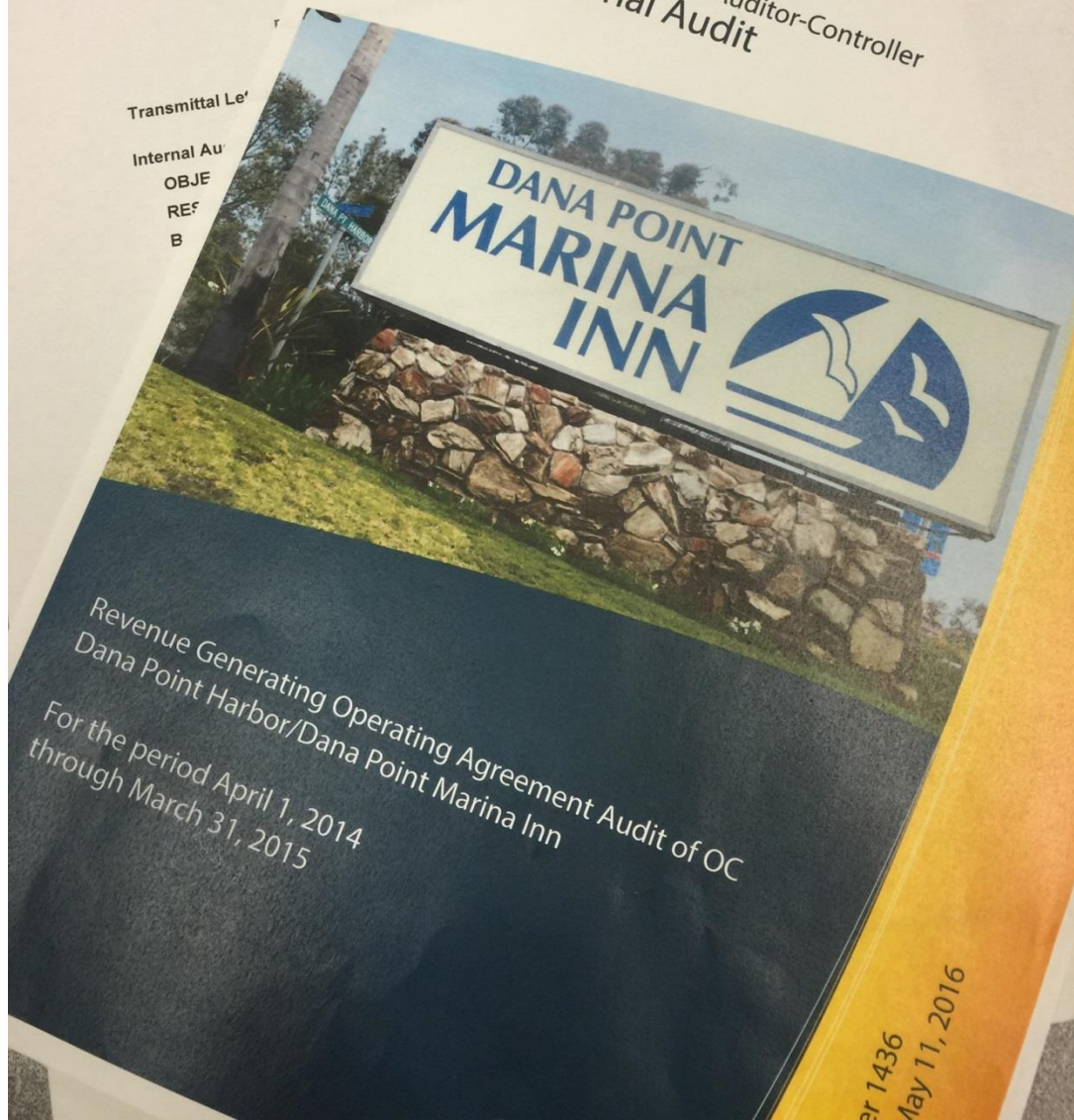
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## Orange County Auditor-Controller Internal Audit

Transmittal Letter

Internal Audit  
OBJECTIVE  
REFERENCES  
B



Revenue Generating Operating Agreement Audit of OC  
Dana Point Harbor/Dana Point Marina Inn  
For the period April 1, 2014  
through March 31, 2015

Report 1436  
May 11, 2016



# Government Accounting

- Government vs private sector accounting
- Objectives
- Today's objective



# All about budgets

- Spending plan and yardstick by which we measure financial performance
- Spending authority
- Rules on spending
- Caps on spending
- Trend and assumptions



# The Budget Process Stages

- June: Recommended Budget
- September: Final Budget
- Oct/Nov: 1<sup>st</sup> Quarterly Budget Report (QBAR)
- Jan/Feb: 2<sup>nd</sup> Quarterly Budget Report (QBAR)
- Apr/May: 3<sup>rd</sup> Quarterly Budget Report (QBAR)
- Aug/Sept: Year End “Clean Up” (QBAR)





# Budget: Proposed v. Reality

- Budget is the spending plan – accounting records are what has actually occurred
- Government accounting is based on fund accounting
- Different funds in government accounting use different methods of accounting



# Governmental Accounting Funds

- General Fund
- Special Revenue Funds
- Capital Projects
- Debt Service Funds
- Permanent Funds (Endowment)



# Proprietary Funds

- Internal Service Funds
- Enterprise Funds



# Fiduciary Funds

- Assets held in trust
- Pension Fund
- Investment Pool



# Chart of Accounts

- Balance Sheet Accounts
- Assets
- Liabilities/Debts
- Fund Balance



# Expenditures in Governmental Accounting

- Know the Codes
  - 1000: Salaries and employee benefits
  - 2000: Services and Supplies
  - 2500: Services and Supplies – Reimbursements
  - 3000: Other Charges



# Revenues in Governmental Accounting

- 0100 Taxes
- 0200 Licenses, Permits and Franchises
- 0300 Fines, Forfeitures and Penalties
- 0400 Revenues from Use of Money and Property
- 0500 Intergovernmental Revenues



# Statement of Operations Accounts

- Revenues
- Expenditures





	B	C	D	E	F	G	H	I	J
<b>Agency:</b>	County of Orange								
<b>Department:</b>	Dana Point Harbor								
<b>Period:</b>	Fiscal Years June 30, 2012 to June 30, 2015								
<b>Report</b>	Actual Results Analysis								
Account	Account #	FY 06/30/12	FY 06/30/13	FY 06/30/14	FY 06/30/15	\$ Change	% Change	\$ Average	
Contracts & Franchises	6460	10,405	25,570	10,103	10,199	(206)	-1.98%	14,069	
Fees & Penalties	6520	33,407	23,791	22,519	38,331	4,924	14.74%	29,512	
Fees & Penalties	6530	80,468	83,973	80,885	82,764	2,296	2.85%	82,023	
Money & Property	6610	275,397	214,805	193,047	250,886	(24,511)	-8.90%	233,534	
Money & Property	6620	22,452,237	22,756,181	23,383,102	24,920,061	2,467,824	10.99%	23,377,895	←
Rental Revenues	6970	40,500	-	-	-	(40,500)	-100.00%	10,125	
Rental Revenues	7130	76,142	(76,142)	75,673	-	(76,142)	-100.00%	18,918	
Other Services	7580	627,427	717,955	703,085	985,711	358,285	57.10%	758,544	
Other Services	7590	-	-	-	27,557	27,557	100.00%	6,889	
Other Revenues	7661	4,644	1,765	12	-	(4,644)	-100.00%	1,605	
Other Revenues	7670	218,291	235,301	132,916	144,538	(73,753)	-33.79%	182,761	
Other Revenues	7690	1,114	1,355	1,533	1,040	(74)	-6.66%	1,261	
Other Financing Sources	7840	-	-	-	-	-	0.00%	-	
Other Financing Sources	7852	-	1,154	-	-	-	0.00%	288	
<b>Total</b>		<b>23,820,031</b>	<b>23,985,707</b>	<b>24,602,875</b>	<b>26,461,086</b>	<b>2,641,055</b>	<b>11.09%</b>	<b>24,717,425</b>	
<b>Emergency Repair Fund</b>									
Money & Property	6610	10,221	8,542	8,296	11,432	1,210	11.84%	9,623	
Other Revenues	7,670	-	-	-	47	47	0.00%	12	
Other Financing Sources	7811	277,195	274,193	281,784	291,520	14,325	5.17%	281,173	
<b>Total</b>		<b>287,416</b>	<b>282,735</b>	<b>290,080</b>	<b>302,999</b>	<b>15,583</b>	<b>5.42%</b>	<b>290,807</b>	
<b>Assets-Equipment</b>									
Other Financing Sources	7852	-	(1,154)	-	-	-	0.00%	(288)	
<b>Total</b>		<b>-</b>	<b>(1,154)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>	<b>(288)</b>	
<b>Grand Total</b>		<b>24,107,447</b>	<b>24,267,289</b>	<b>24,892,955</b>	<b>26,764,085</b>	<b>2,656,638</b>	<b>11.02%</b>	<b>25,007,944</b>	

Current Expenditure

FY 2016 - 12 June 2016 [OPEN]

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108-P511

P511

4200

Object	Object Descrip	Full Doc ID	Doc Cd	Doc Dept	Doc ID	Rec Dt	Reference ID	Vendor Code
4200	BUILDINGS AD003AC1016107461	AD	003	AC1016107461	01/15/2016	PRC,012,16023697	VC0000015952	
4200	BUILDINGS AD003AC1016107461	AD	003	AC1016107461	01/15/2016	PRC,012,16023697	VC0000015952	
4200	BUILDINGS AD003AC1016121462	AD	003	AC1016121462	02/10/2016	PRC,012,16026838	VC0000015952	
4200	BUILDINGS AD003AC1016121462	AD	003	AC1016121462	02/10/2016	PRC,012,16026838	VC0000015952	
4200	BUILDINGS AD003AC1016133911	AD	003	AC1016133911	03/08/2016	PRC,012,16029527	VC0000015952	
4200	BUILDINGS AD003AC1016133911	AD	003	AC1016133911	03/08/2016	PRC,012,16029527	VC0000015952	
4200	BUILDINGS AD003AC1016157784	AD	003	AC1016157784	04/18/2016	PRC,012,16034727	VC0000015952	
4200	BUILDINGS AD003AC1016157784	AD	003	AC1016157784	04/18/2016	PRC,012,16034727	VC0000015952	
4200	BUILDINGS AD003AC1016172194	AD	003	AC1016172194	05/10/2016	PRC,012,16037895	VC0000015952	
4200	BUILDINGS AD003AC1016172194	AD	003	AC1016172194	05/10/2016	PRC,012,16037895	VC0000015952	
4200	BUILDINGS AD003AC1016179284	AD	003	AC1016179284	05/19/2016	PRC,012,16039114	VC0000006100	
4200	BUILDINGS AD003AC1016179284	AD	003	AC1016179284	05/19/2016	PRC,012,16039114	VC0000006100	
4200	BUILDINGS EFT003AC1016011928	EFT	003	AC1016011928	04/22/2016	PRC,001,AP1600001674	VC0000003134	
4200	BUILDINGS EFT003AC1016011928	EFT	003	AC1016011928	04/22/2016	PRC,001,AP1600001674	VC0000003134	
4200	BUILDINGS EFT003AC1016013498	EFT	003	AC1016013498	05/20/2016	PRC,001,AP1600001869	VC0000003134	
4200	BUILDINGS EFT003AC1016013498	EFT	003	AC1016013498	05/20/2016	PRC,001,AP1600001869	VC0000003134	
4200	BUILDINGS PRC001AP1600001674	PRC	001	AP1600001674	04/21/2016		VC0000003134	
4200	BUILDINGS PRC001AP1600001869	PRC	001	AP1600001869	05/20/2016		VC0000003134	
4200	BUILDINGS PRC01216023697	PRC	012	16023697	01/13/2016	DO,108,16016930	VC0000015952	
4200	BUILDINGS PRC01216026838	PRC	012	16026838	02/10/2016	DO,108,16016930	VC0000015952	
4200	BUILDINGS PRC01216029527	PRC	012	16029527	03/07/2016	DO,108,16016930	VC0000015952	
4200	BUILDINGS PRC01216034727	PRC	012	16034727	04/15/2016	DO,108,16016930	VC0000015952	
4200	BUILDINGS PRC01216037895	PRC	012	16037895	05/10/2016	DO,108,16016930	VC0000015952	
4200	BUILDINGS PRC01216039114	PRC	012	16039114	05/17/2016	DO,108,16020701	VC0000006100	
4200	BUILDINGS PRC01216041572	PRC	012	16041572	06/07/2016	DO,108,16020701	VC0000006100	

- Any questions?
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