

ORANGE COUNTY, CALIFORNIA

CITIZENS' REPORT

FOR THE YEAR ENDED JUNE 30, 2017



A MESSAGE FROM THE AUDITOR



This year has marked a great many changes and exciting advances for the County. Property taxes have once again grown, as has the General Fund, thanks to conservative and smart financial planning, and to the Taxpayer Watchdogs in action.

This year, we honor another watchdog of sorts: Sandra Hutchens has led the Orange County Sheriff's Department with strength and fortitude over the past decade, helping to make Orange County one of the safest places in the nation. That status doesn't come easily, and without hard work and considerable resources. Our office is fortunate to be able to provide financial support to these great agencies, which in turn benefits us all.

I personally would like to thank Sheriff Hutchens, her staff of thousands, along with my staff for their continuing dedication to protecting the County, both in safety and security and in finances. Our two departments may seem very different, but inside, our mission is the same: Protecting the taxpayers.

Eric H. Woolery
Eric H. Woolery, CPA

Orange County Auditor-Controller

A Message From The OCTax President



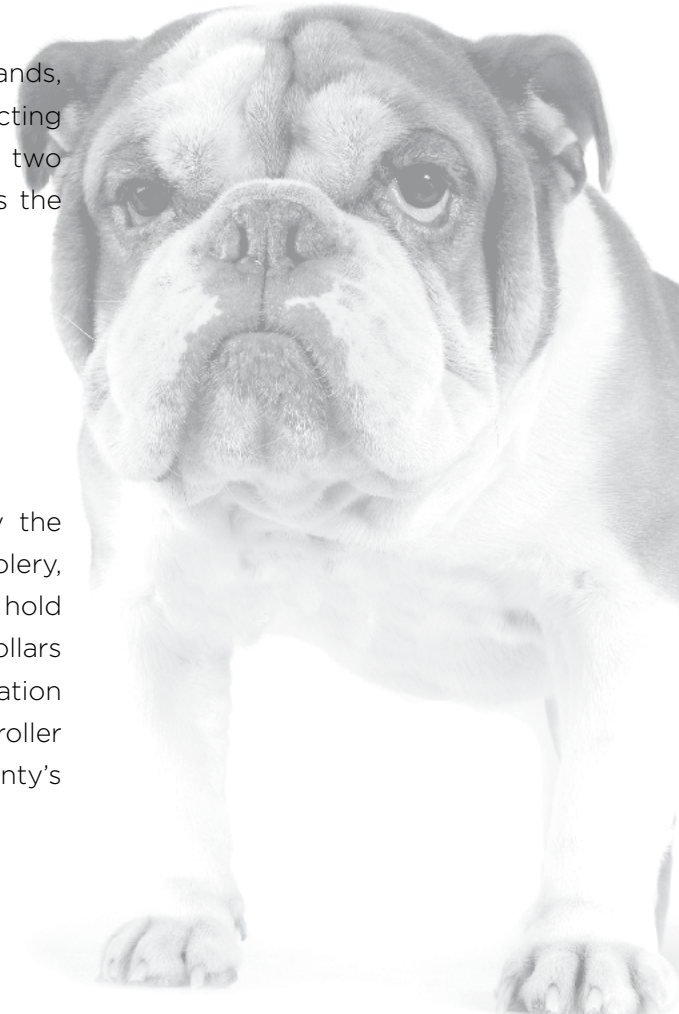
The Orange County Citizens' Report, prepared by the office of Orange County Auditor-Controller Eric Woolery, gives taxpayers access to information they need to hold government officials accountable for how their tax dollars are spent. The Orange County Taxpayers Association (OCTax) looks forward to continuing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

Carolyn Cavecche

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 Lisa Hughes, a true watchdog, for her commitment to keeping Orange County fiscally responsible and transparent.



A MESSAGE FROM THE SHERIFF

In This Report

- 2 Message
- 4 The Purpose
- 5 The County Budget
- 6 Statement of Net Position
- 7 Statement of Activities
- 8 Revenues and Expenses
- 9 Pension and Retiree Medical
- 10 Property Tax
- 12 Public Safety in OC
- 13 What You Need to Know
- 14 Orange County in Action
- 15 Working to Keep You Safe



The Orange County Sheriff's Department (OCSD) is one of the largest law enforcement agencies in the nation. OCSD's responsibilities encompass a wide variety of operations including patrol services, management of five jail facilities, investigative functions, emergency response, homeland security and many other tasks. I am proud of the fact that OCSD is regularly recognized for being on the cutting edge of law enforcement and that the work done each day by the men

and women of OCSD has resulted in Orange County having some of the safest communities in the country.

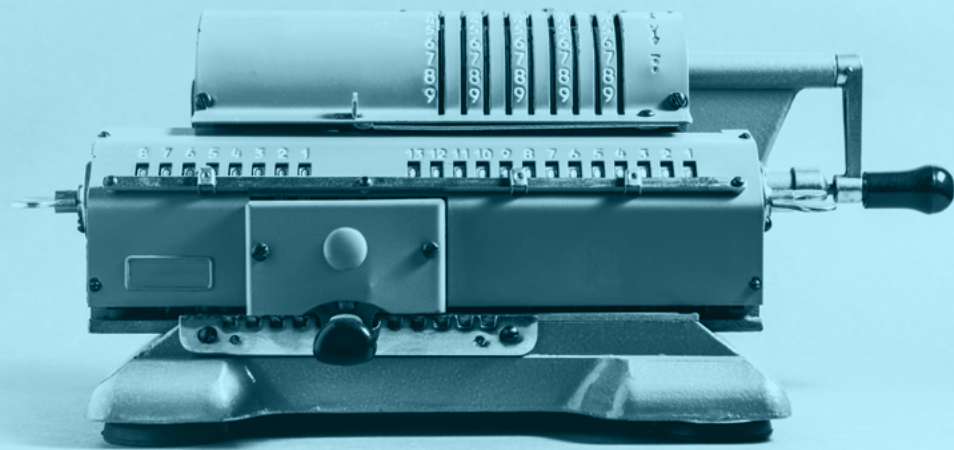
As you can imagine, providing public safety services to over 3 million people comes with a financial cost. Public safety is government's number one priority and therefore it often consumes one of the highest portions of a local government's budget. As Sheriff, it is my responsibility to ensure that the Department's budget is properly managed and that funds are spent in a fiscally responsible manner. I am ever mindful of the fact that our budget is comprised of your hard earned tax dollars and we recognize the need to use those tax dollars as efficiently as possible. To that end, we regularly look for ways to provide more cost effective service. This year, for example, we implemented a new schedule in our jails that has resulted in more efficient use of staff time. Similarly our new field based reporting system has reduced the time our deputies spend completing paperwork, thus allowing for increased time to spend conducting proactive patrols.

As we look ahead to 2018, the Sheriff's Department will continue to employ innovative approaches to meeting our budget challenges and, as always, will remain dedicated to keeping your community safe.

Sandra Hutchens

Sandra Hutchens
Orange County Sheriff

THE PURPOSE



The purpose of the OC 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, 2017. 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 ac.ocgov.com (or use QR Code below). The CAFR details how the County spent its budget of \$6.1 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 Macias, Gini & O'Connell LLP, receiving an unmodified (clean) opinion. A companion to CAFR is the County budget, prepared by the County CEO Finance 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 funds' 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.



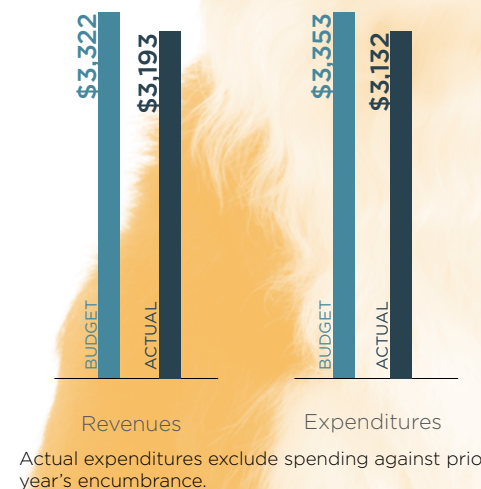
FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2016-17:

- ▶ Total net position increased by \$319.4 million, or 15%, as compared to last year.
- ▶ Long-term debt decreased by \$98.6 million, or 21%, as compared to last year.
- ▶ The County's governmental funds reported combined ending fund balances of \$2.6 billion, an increase of \$220.9 million, or 9%, as compared to last year.
- ▶ General Fund revenues and transfers ended the year 4% below budget.
- ▶ General Fund expenditures and other financing uses ended the year 7% below budget.

THE COUNTY BUDGET

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 2016-17 was \$6.1 billion, of which \$3.3 billion was budgeted for the General Fund.

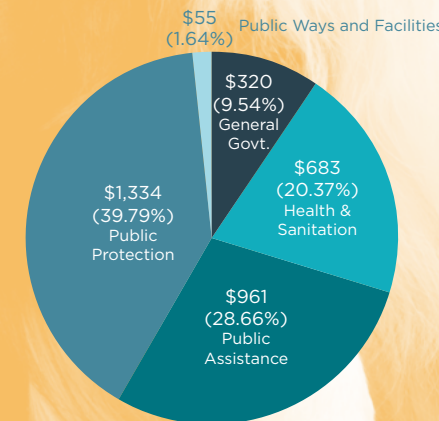
GENERAL FUND BUDGET vs. ACTUAL (DOLLARS IN MILLIONS)



As indicated, General Fund actual revenues were \$129 million less than budgeted mainly due to lower federal public assistance administration revenues, lower drawdowns from Tobacco Settlement, Mental Health Services Act, Wraparound Program special revenue funds to reimburse the eligible cost, and redirection of the Teeter Tax Loss Reserve Fund to a non-General Fund.

General Fund actual expenditures, excluding spending against prior year's encumbrance were \$221 million less than budgeted, primarily due to departments having lower than budgeted expenditures in all categories.

FY 2017-18 ANNUAL 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 2017-18 totals \$6.2 billion, of which \$3.35 billion is for the General Fund. The County's budget continues to address major initiatives for homeless shelters, whole person care, housing, civic center facilities strategic plan, and OC Animal Care Center.

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 2013	FY 2014	FY 2015*	FY 2016	FY 2017
Assets					
Current and Other Assets	\$3,770	\$3,940	\$4,043	\$4,330	\$4,531
Capital Assets	3,502	3,579	3,619	3,658	3,831
Total Assets	7,272	7,519	7,662	7,988	8,362
Deferred Outflows of Resources					
Deferred Charge on Refunding	-	10	6	4	1
Deferred Outflows of Resources Related to Pension	-	-	667	1,116	839
Total Deferred Outflows of Resources	-	10	673	1,120	840
Liabilities					
Long-Term Liabilities	1,488	1,383	5,187	5,664	5,347
Other Liabilities	613	696	746	804	792
Total Liabilities	2,101	2,079	5,933	6,468	6,139
Deferred Inflows of Resources					
Deferred Inflows of Resources Related to Pension	-	-	394	454	558
Total Deferred Inflows of Resources	-	-	394	454	558
Net Position					
Net Investment in Capital Assets	3,152	3,271	3,313	3,371	3,521
Restricted	1,487	1,463	1,324	1,330	1,595
Unrestricted	532	716	(2,629)	(2,515)	(2,611)
Total Net Position	\$5,171	\$5,450	\$2,008	\$2,186	\$2,505

In FY 2015, the County recorded the net pension liability (NPL), as required by the 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.

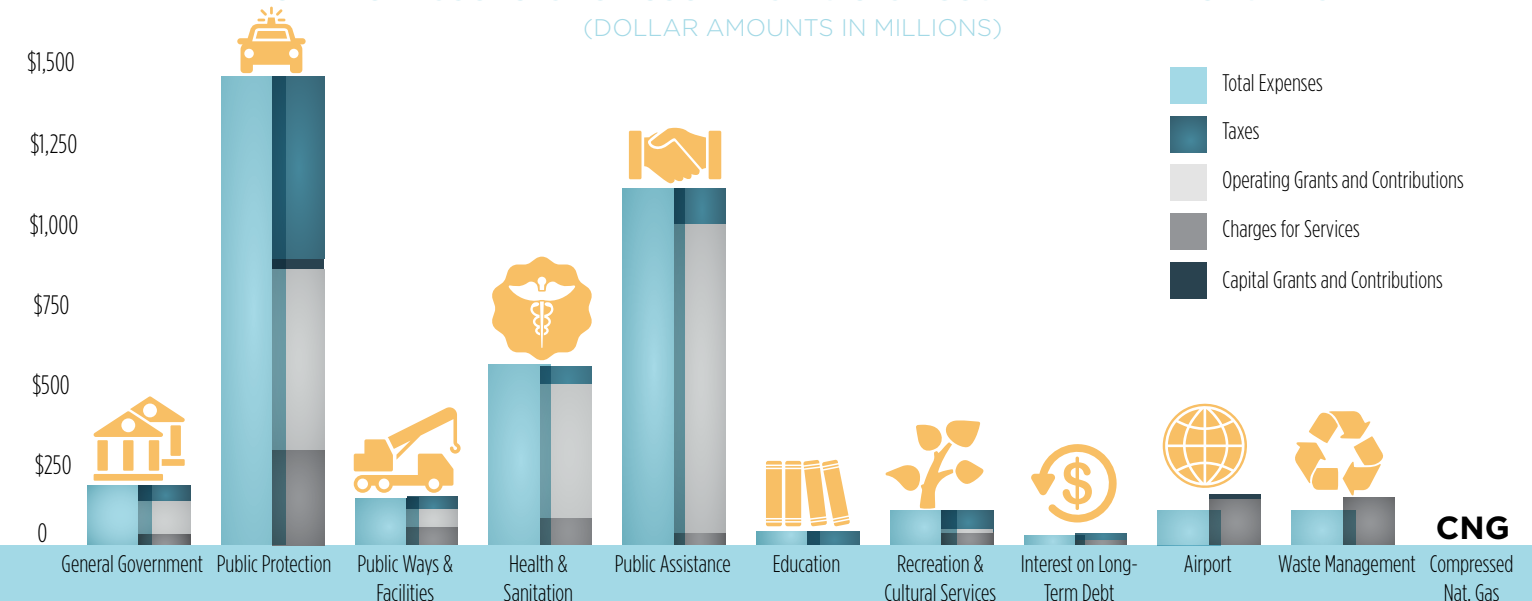
STATEMENT OF ACTIVITIES

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 2013	FY 2014	FY 2015	FY 2016	FY 2017
Revenues					
Program Revenues	\$2,724	\$2,892	\$2,884	\$3,000	\$3,111
General Revenues	962	907	1,023	1,008	1,074
Total Revenues	3,686	3,799	3,907	4,008	4,185
Expenses					
General Government	221	131	192	204	186
Public Protection	1,264	1,262	1,326	1,434	1,485
Public Ways and Facilities	138	128	114	142	98
Health and Sanitation	621	626	538	555	594
Public Assistance	944	989	1,050	1,097	1,097
Education	39	41	43	46	44
Recreation and Cultural Services	101	97	102	115	113
Interest on Long-Term Debt	31	28	24	20	18
Airport	123	121	125	121	126
Waste Management	95	94	69	96	105
Total Expenses	3,577	3,517	3,583	3,830	3,866
Excess before Transfers	109	282	324	178	319
Transfers	-	-	-	-	-
Extraordinary Gain/(Loss)	1	-	-	-	-
Increase (Decrease) in Net Position	110	282	324	178	319
Net Position - Beginning of the Year (as restated)	5,061	5,168	1,684	2,008	2,186
Net Position - End of the Year	\$5,171	\$5,450	\$2,008	\$2,186	\$2,505

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. 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, Performance Audit, Registrar of Voters, and Treasurer-Tax Collector.

PUBLIC PROTECTION consists of Clerk-Recorder, Sheriff-Coroner, Flood Control, District Attorney, 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 and Dana Point Harbor.

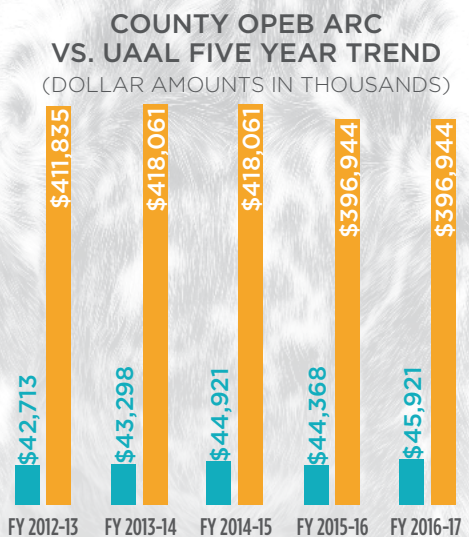
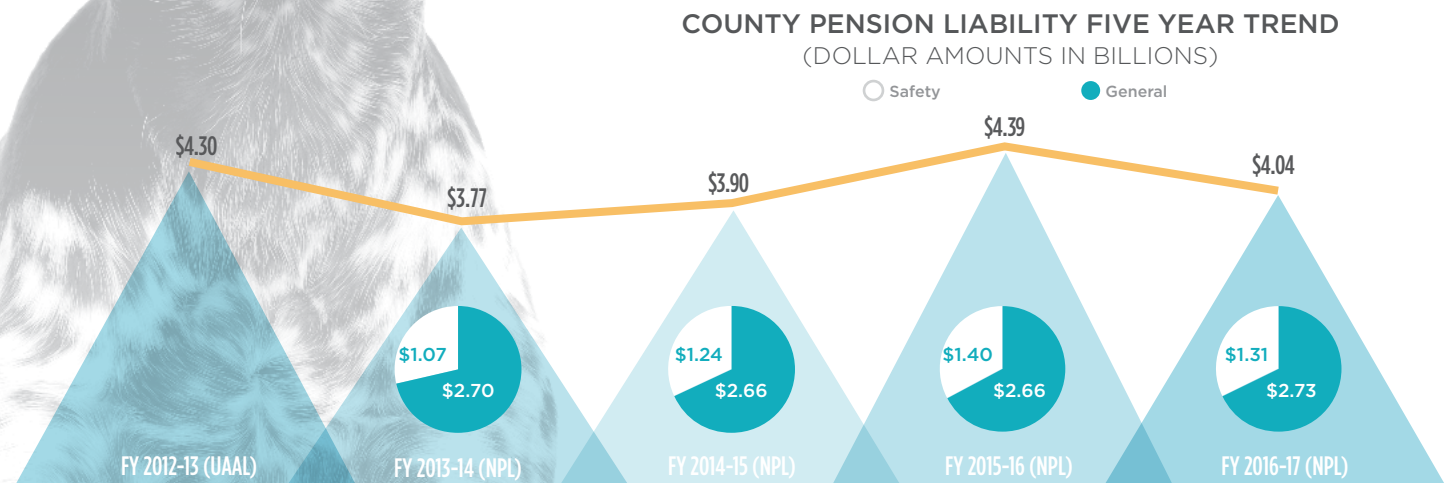
INTEREST ON LONG-TERM DEBT accounts for indirect expenses for interest paid on general long-term debt incurred by the governmental functions.

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.

PENSION AND RETIREE MEDICAL

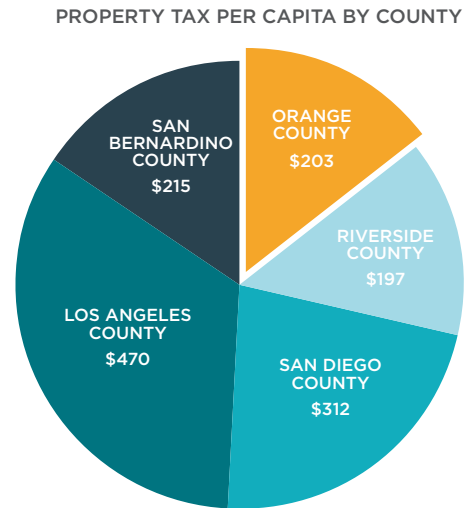
The County of Orange is typical of most state and local entities in that we provide a pension plan with defined benefits and partially paid retiree medical benefits for our employees. The Orange County Employees Retirement System (OCERS) administers the County's pension plan. The County's contributions, when combined with employee contributions and investment earnings, will fully provide for employee pension benefits when they retire. The County's employer contributions for the past five years were \$0.33 billion for FY12-13, \$0.35 billion for FY 13-14, \$0.40 billion for FY14-15, and \$0.41 billion each for FY15-16 and FY16-17. The County reports its entire net pension liability in the financial statements. The chart below shows the County's unfunded actuarial accrued liability (UAAL) or net pension liability (NPL) over the past five fiscal years under the OCERS.



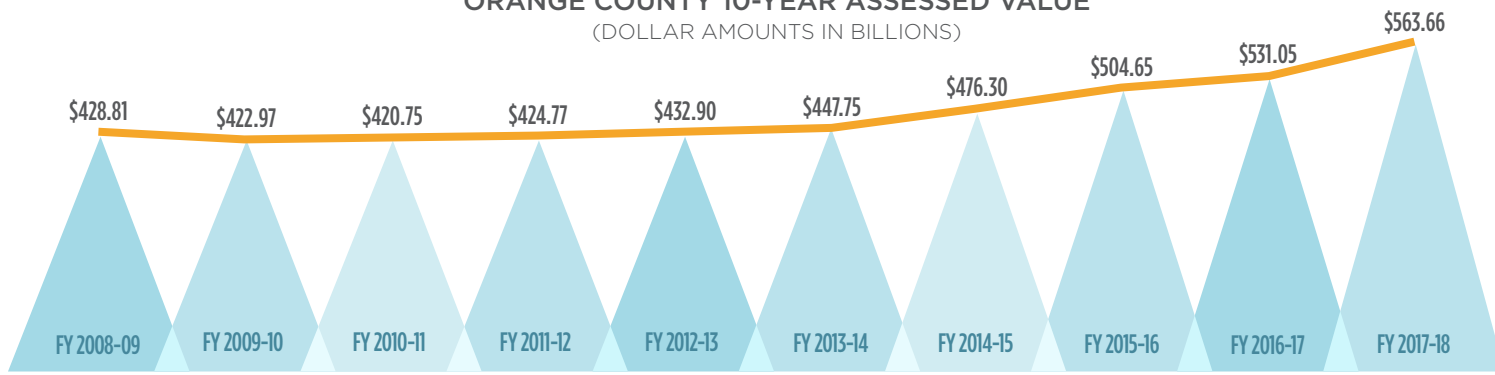
The County provides other postemployment benefits (OPEB), primarily healthcare benefits, to eligible retired employees to receive a monthly grant that helps to offset the costs of maintaining health insurance following retirement. The County sets aside contributions in the County of Orange Retiree Medical Trust to pay for the retiree's medical grant through the Retiree Medical Plan, which specifically does not create any vested right to benefits. The impact of healthcare cost increases to the plan is limited to the annual increase to the grant, which has a maximum increase/decrease of 3% per year. Therefore, it is the grant annual increase, rather than healthcare cost trends, that affect the OPEB's UAAL. As a result, the County OPEB Annual Required Contribution (ARC) and OPEB UAAL have remained relatively stable.

PROPERTY TAX

Property tax is a major source of revenue for local government in California. In FY 2016-17, \$6.65 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 county-wide services. Although Orange County is the third most populous county in the State, the property tax per capita received by the County to fund county-wide services is one of the lowest of the surrounding Southern California counties. Orange County's total assessment roll for FY 2016-17 was valued at \$531.05 billion and increased by 6.14% to \$563.66 billion for FY 2017-18. Compared to FY 2007-08 total assessment roll of \$412.67 billion, the County's assessed value has increased \$150.99 over the last ten years.



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 VLF.

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

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, 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.

PUBLIC SAFETY IN OC

Orange County is one of the safest places in the nation, but that status does not come without work. Considerable resources go into maintaining public safety countywide. Threats to public safety can take on many forms ranging from natural disasters or potential acts of terrorism, to combating crime and drug abuse in the County's riverbeds. Many people may not realize it, but the county's emergency management is delegated to the Orange County Sheriff's Department.



What Happens in an Emergency? When a major emergency happens, the Orange County Sheriff's Emergency Management Division determines whether or not to activate the Emergency Operations Center in order to coordinate resources. Circumstances in which the Emergency Operations Center would be used include during extreme storms, in response to earthquake or fire, or in the event of an act of terrorism. In the last ten years, the Emergency Operations Center has been activated over twenty-five times.^[1] Sheriff's deputies spend numerous hours annually in training for catastrophic events, and work with law enforcement agencies from the federal level down to local police to develop strategic planning.

The Orange County Emergency Management Division operates utilizing a mix of county funds and grant money. Approximately 38% of funding for the Emergency Management Division comes from county funds, with the remainder coming from grants.

[1] 2017 Grand Jury Briefing, Donna Boston

WHAT YOU NEED TO KNOW

1) How to find an emergency evacuation center

If you are advised to evacuate, first consider going to the homes of relatives or friends, or checking into a hotel or motel outside the danger area. If these locations are not feasible, then you will need to go to a shelter site. Emergency evacuation sites can be found by calling 211.

2) How to report suspicious activities

To report criminal or suspicious activity, please contact your local law enforcement agency or call the Orange County Sheriff's Department at (714) 647-7000 or (949) 770-6011.

To report potential terrorist activity, please contact the Orange County Intelligence Assessment Center (OCIAAC) at (714) 289-3949. Potential indicators of suspicious activity can be found at

www.keepocsafe.org/pdfs/IfYouSeeSomethingSaySomethingFactSheet.pdf

3) What to do if an emergency happens away from home

Disaster can strike at any time. Find more information at <https://www.ready.gov/plan-for-locations> and at www.readyoc.org/prepare/get-plan.html

4) What to do if an emergency happens and you or a loved one is disabled

If you or someone close to you has a disability and other access and functional needs, you may need to take additional steps to protect yourself and your family in an emergency. Find more information at www.readyoc.org/prepare/disabilities.html and at <http://www.redcross.org/get-help/how-to-prepare-for-emergencies/disaster-safety-for-people-with-disabilities#Plan-Ahead>

5) What areas are particularly prone to earthquake or fire

An interactive map detailing the fault lines near your home at <http://maps.conservation.ca.gov/cgs/fam/>

A detailed map showing fire danger zones in Orange County can be found at http://www.fire.ca.gov/fire_prevention/fhsz_maps_orange

More info can be found at www.readyoc.org

ORANGE COUNTY IN ACTION

When danger arises, the County of Orange and the Orange County Sheriff's Department have teams ready to take on the threat. Whether it is air support, crisis negotiators, Hazmat disposal, SWAT, and special criminal apprehension teams, the County of Orange has devoted training and manpower to maintaining public safety. The Orange County Sheriff's Department Homeland Security Division provides protection to all residents and guests of the County from all forms of terrorism, disasters, and critical incidents. Speed and effectiveness of planning, prevention and mitigation, and response to significant public safety incidents are the goals of the Homeland Security Division. In the event of an incident or disaster, members of the Orange County Sheriff's Department will provide much of the first response, attend to the critically injured, initiate rescue operations, establish crime scene perimeters, and develop communication lines.

- **The Orange County Sheriff's Special Weapons and Tactics (SWAT) Team** is comprised of one full-time 12-member team with 2 full-time supervisors and two 12-member part-time teams with 2 part-time supervisors. SWAT is available on a 24-hour basis, responding to calls of barricaded suspects, hostage situations, sniper/active shooter situations, riot and crowd control, dignitary/site protection, and high-risk prisoner security. In addition, SWAT assists other Sheriff's Divisions during the service of arrest and search warrants in high-risk or hazardous situations.
- **The Orange County Sheriff's Department Hazardous Devices Section** is made up of 18 members, with one sergeant and four investigators assigned full time to the squad. There are twelve additional bomb technicians: three at the John Wayne Airport, three assigned to investigation units, one to Transportation, one to OCTA, one to Court Operations and two to the jails. Additional staff includes one alternate currently being trained as bomb technician. Since September 11, 2001, the bomb squad has increased in size by sixty percent.

The Hazardous Devices Section provides expert explosive bomb disposal technicians capable of immediate response to all government jurisdictions within Orange County. They are also one of the primary responders to incidents of actual or suspected weapons of mass destruction.



WORKING TO KEEP YOU SAFE

- **The Orange County Sheriff's Crisis Negotiation Team (CNT)** responds to hostage situations, barricade incidents or threats of suicide. The team is made up of three sergeants, and three 5-person teams combining investigators and deputies. Like SWAT, this team is on-call 24 hours a day and works under the supervision of the tactical commander. Each negotiator trains regularly to enhance negotiation skills, upgrade techniques, become familiar with new equipment and identify current trends.
- **The Aviation Support Unit** is staffed with one sergeant and eight deputy sheriff IIs. All are seasoned law enforcement veterans with a wide range of aviation and police experience. The average unit member is 46 years old and has 22 years of law enforcement experience. Each pilot holds a FAA Airline Transport Pilot or a Commercial Pilot's Certificate with a rotorcraft-helicopter rating and has an average of 7,400 hours total flight time.

These highly qualified personnel, supported by an experienced management team of senior staff officers, provide a professional and safety oriented Air Support Unit. Flight crews operate two American Eurocopter AS350B2 (ASTAR) helicopters. Each is equipped with a Forward Looking Infra-Red thermal imaging device, a 50 million candle power Night Sun, a moving digital Thomas Brothers Mapping System, a Global Position System (GPS), a Public Safety Radio System for communications with all regional police and fire agencies and a complete public address/siren system. Aircraft have a maximum speed of 155 knots, a maximum range of 350 miles, can stay in the air for 3.5 hours, have a takeoff weight capacity of 4961 pounds, and can hold six personnel.

Working Every Day to Keep You Safe

Public safety is an everyday job. That is why the County of Orange has devoted additional resources to high-risk areas. From 2015 to 2017 the homeless population in Orange County has increased by 7.6%. [2] In the past five years, violent crimes have risen by 12% and burglaries have risen by 3%. [3] These realities mean that law enforcement in Orange County needs to remain proactive in our approach to public safety.





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, 2016

Jeffrey R. Egan
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 for the fiscal year ended June 30, 2016. 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
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OC Auditor-Controller: www.ac.ocgov.com • County of Orange: www.ocgov.com

Sources used in compilation of this report: the County of Orange FY 2016-17 Comprehensive Annual Financial Report, the County of Orange website, and the Orange County Employees Retirement System (OCERS) website.