



# CITIZENS' REPORT

FOR THE  
YEAR  
ENDED

JUNE 30, 2020

## Popular Annual Financial Report

AUDITOR-CONTROLLER'S OFFICE ORANGE COUNTY, CALIFORNIA



Old Orange  
County Courthouse  
Local history in a...

Santa Ana

# THE OC AUDITOR-CONTROLLER



Welcome to the Orange County Auditor-Controller's Popular Annual Financial Report (PAFR) for Fiscal Year (FY) 2019-20. The PAFR, also referred to as the 'Citizens' Report', summarizes the complex financial information reported in the County's Comprehensive Annual Financial Report (CAFR) into an easy to read, simplified format. Last year's PAFR was conveyed the excellence in financial reporting award by the Government Finance Officers Association, a testament to the report being

concise, simple, and informative. It was also the 17th consecutive year our PAFR received the award.

The County continues to financially operate in a prudent manner, with the General Fund revenue at \$3.8 billion and expenditures at \$3.7 billion. Our net position has steadily increased over the past two fiscal years, totaling \$2.8 billion (Total Assets/Deferred Outflow of Resources of \$10.6 billion and Total Liabilities/Deferred Inflow of Resources of \$7.8 billion). The County also reduced its net pension liability by \$796 million from FY 2018-19. The County, as a whole, continues to effectively utilize the allocation of \$554 million received as a result of the CARES Act to address the COVID-19 pandemic.

With the current COVID-19 pandemic, our department, like all County departments, has faced and will continue to face unprecedented and unique challenges. Throughout this difficult time, we have continued to operate as effectively as always and without any interruption in services to the County. This is possible because of the dedication, commitment, and teamwork of Orange County Auditor-Controller staff.

We continue to highlight a County department within our PAFR. For this year we chose the Orange County Clerk-Recorder's Office. The Orange County Clerk-Recorder's Office provides many vital services to Orange County residents. With the challenges the COVID-19 pandemic presented, the office made innovative changes in the way it provided those services.

I hope you enjoy reading the FY 2019-20 PAFR.

A handwritten signature in blue ink, appearing to read 'Frank Davies'.

Frank Davies, CPA  
Orange County Auditor-Controller

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# COUNTY CLERK-RECORDER

## Board of Supervisors



**Michelle Steel**  
Chairwoman  
Second District  
(714) 834-3220



**Andrew Do**  
Vice Chairman  
First District  
(714) 834-3110



**Donald P. Wagner**  
Third District  
(714) 834-3330



**Doug Chaffee**  
Fourth District  
(714) 834-3440



**Lisa A. Bartlett**  
Fifth District  
(714) 834-3550

To learn more about your Board of Supervisors, [click here](#).

It is an honor for the Orange County Clerk-Recorder Department to have been chosen as this year's County agency to be highlighted by the Orange County Auditor-Controller in the annual Citizens' Report. As your County Clerk-Recorder, I have been working hard since 2013 to ensure that our services are easily accessible and are provided in the most cost-effective manner while safeguarding the security of the public records and taxpayers' dollars. FY 2019-20 was a challenging year for my department as we had to adapt to doing business in the era of COVID-19. I am proud of how staff was able to adapt to the new realities of serving during a pandemic. For a while, we were the only county Clerk-Recorder's office offering marriage services when we moved our marriage services to our remote location at the Honda Center in Anaheim. We served customers from other counties and more than 40 couples who travelled from outside the state to get married.

My department's dedicated employees perform a wide range of services including real property transactions, issuing marriage licenses, performing marriage ceremonies, issuing birth, death and marriage certificates, maintaining registration of notaries and processing fictitious business name statements as well as accepting passport applications.

I strive to run the department in a cost-effective manner and always look for ways to use automated processes and digital image technology to make it easier for the public and the business community to access our records.

On a final note, I would like to thank Auditor-Controller Frank Davies for all the hard work that his agency does to support my department to ensure that it is able to successfully serve the taxpayers of our great County.

Thank you and we look forward to serving you.



A handwritten signature in white ink that reads "Hugh Nguyen".

Hugh Nguyen  
Orange County Clerk-Recorder



# THE PURPOSE



Photo courtesy Orange County Archives

The purpose of the Orange County Citizens' Report is to provide the public, in layman's terms, the highlights of the County's Comprehensive Annual Financial Report for the year ended June 30, 2020. 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 [www.ac.ocgov.com](http://www.ac.ocgov.com) (or use QR Code below). The CAFR details how the County spent its budget of \$6.8 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 CAFR is prepared by the Auditor-Controller's Office and independently audited by Eide Bailly, LLP, receiving an unmodified (clean) opinion. A companion to CAFR is the County budget, prepared by the County CEO Budget Office. It outlines how the County plans to spend its resources in the fiscal year.

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



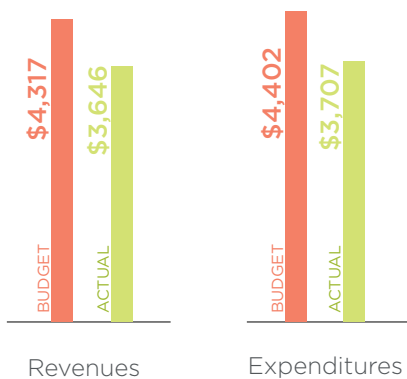
## FINANCIAL HIGHLIGHTS FOR FISCAL YEAR 2019-20:

- ▶ Total net position increased by \$317.3 million, or 13% as compared to last year.
- ▶ Long-term debt decreased by \$14.2 million, or 2% as compared to last year.
- ▶ The County's Governmental Funds reported combined ending fund balances of \$2.7 billion, an increase of \$40 million, or 2% as compared to last year.
- ▶ General Fund revenues and transfers ended the year 16% below budget.
- ▶ General Fund expenditures and other financing uses ended the year 16% below budget.

# THE COUNTY BUDGET

## FY 2019-20 GENERAL FUND BUDGET vs. ACTUAL

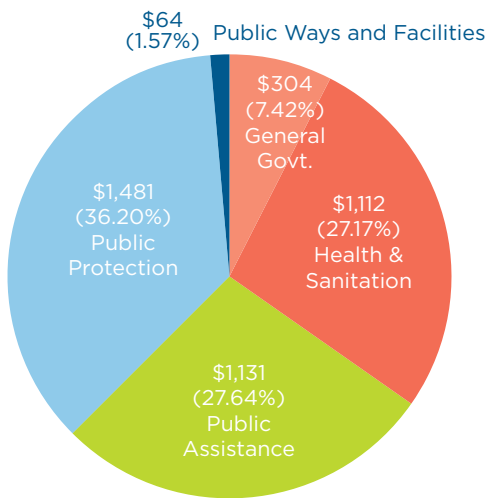
(DOLLAR AMOUNTS IN MILLIONS)



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 semiannual basis. The budget may be modified based on these semiannual reports to reflect new assumptions or events. The County’s budget for FY 2019-20 was \$6.8 billion, of which \$3.7 billion was budgeted for the General Fund.

## FY 2020-21 GENERAL FUND BUDGET BY FUNCTION

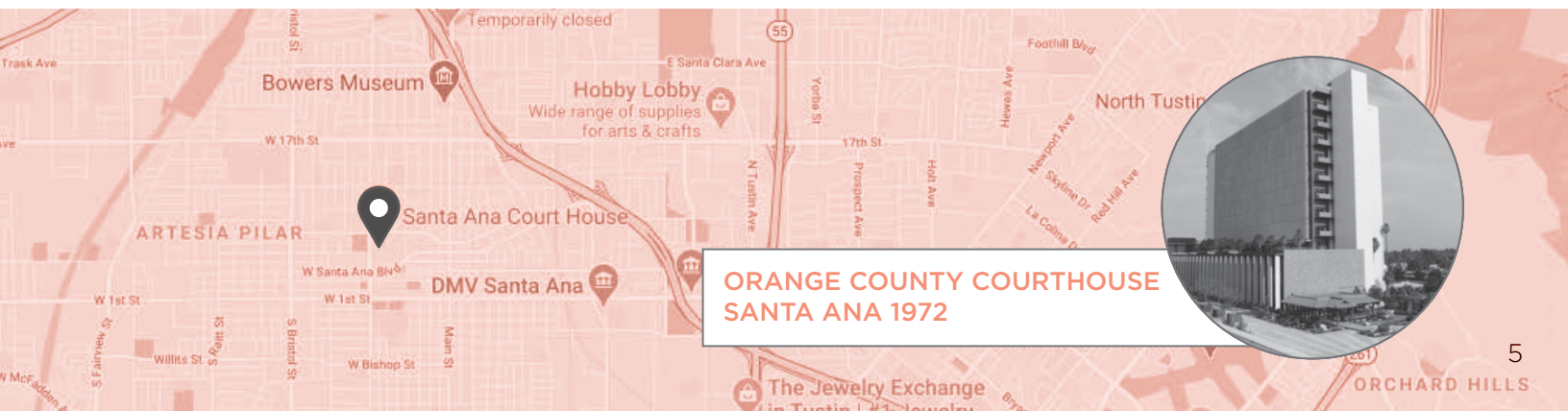
(DOLLAR AMOUNTS IN MILLIONS)



As indicated in the chart above, General Fund actual revenues were \$671 million less than budgeted mainly due to eligible expenditures for mitigating the COVID-19 pandemic emergency not being incurred at year-end for revenue recognition, lower drawdowns from the Mental Health Services Act Fund, and a delay in transfers from Tobacco Settlement and Wraparound Program Funds to reimburse the eligible cost.

General Fund actual expenditures were \$696 million less than budgeted primarily due to the timing of eligible expenditures related to the COVID-19 pandemic and departments having lower than budgeted expenditures in all categories.

Orange County works diligently every year to maintain a strong, balanced budget. The County’s Annual Budget for FY 2020-21 totals \$7.6 billion, of which \$4.1 billion is for the General Fund. The County’s budget continues to address major initiatives for homeless shelters, whole person care, housing, and civic center facilities strategic plan.



**ORANGE COUNTY COURTHOUSE SANTA ANA 1972**

# 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 2016	FY 2017	FY 2018	FY 2019	FY 2020
<b>Assets</b>					
Current and Other Assets	\$4,330	\$4,531	\$4,430	\$4,773	\$5,350
Capital Assets	3,658	3,831	4,096	4,193	4,374
<b>Total Assets</b>	<b>7,988</b>	<b>8,362</b>	<b>8,526</b>	<b>8,966</b>	<b>9,724</b>
<b>Deferred Outflows of Resources</b>					
Deferred Charge on Refunding	4	1	-	3	2
Deferred Outflows of Resources Related to Pension	1,116	839	1,047	1,350	864
Deferred Outflows of Resources Related to OPEB	-	-	24	41	28
<b>Total Deferred Outflows of Resources</b>	<b>1,120</b>	<b>840</b>	<b>1,071</b>	<b>1,394</b>	<b>894</b>
<b>Liabilities</b>					
Long-Term Liabilities	5,664	5,347	5,498	6,554	5,689
Other Liabilities	804	792	800	848	1,355
<b>Total Liabilities</b>	<b>6,468</b>	<b>6,139</b>	<b>6,298</b>	<b>7,402</b>	<b>7,044</b>
<b>Deferred Inflows of Resources</b>					
Deferred Inflows of Resources Related to Pension	454	558	822	359	630
Deferred Inflows of Resources Related to OPEB	-	-	12	-	30
Deferred Inflows for Service Concession Arrangements	-	-	-	72	70
<b>Total Deferred Inflows of Resources</b>	<b>454</b>	<b>558</b>	<b>834</b>	<b>431</b>	<b>730</b>
<b>Net Position</b>					
Net Investment in Capital Assets	3,371	3,521	3,831	3,986	4,175
Restricted	1,330	1,595	1,491	1,632	1,603
Unrestricted	(2,515)	(2,611)	(2,857)	(3,091)	(2,934)
<b>Total Net Position</b>	<b>\$2,186</b>	<b>\$2,505</b>	<b>\$2,465</b>	<b>\$2,527</b>	<b>\$2,844</b>

## NET POSITION COMPONENTS

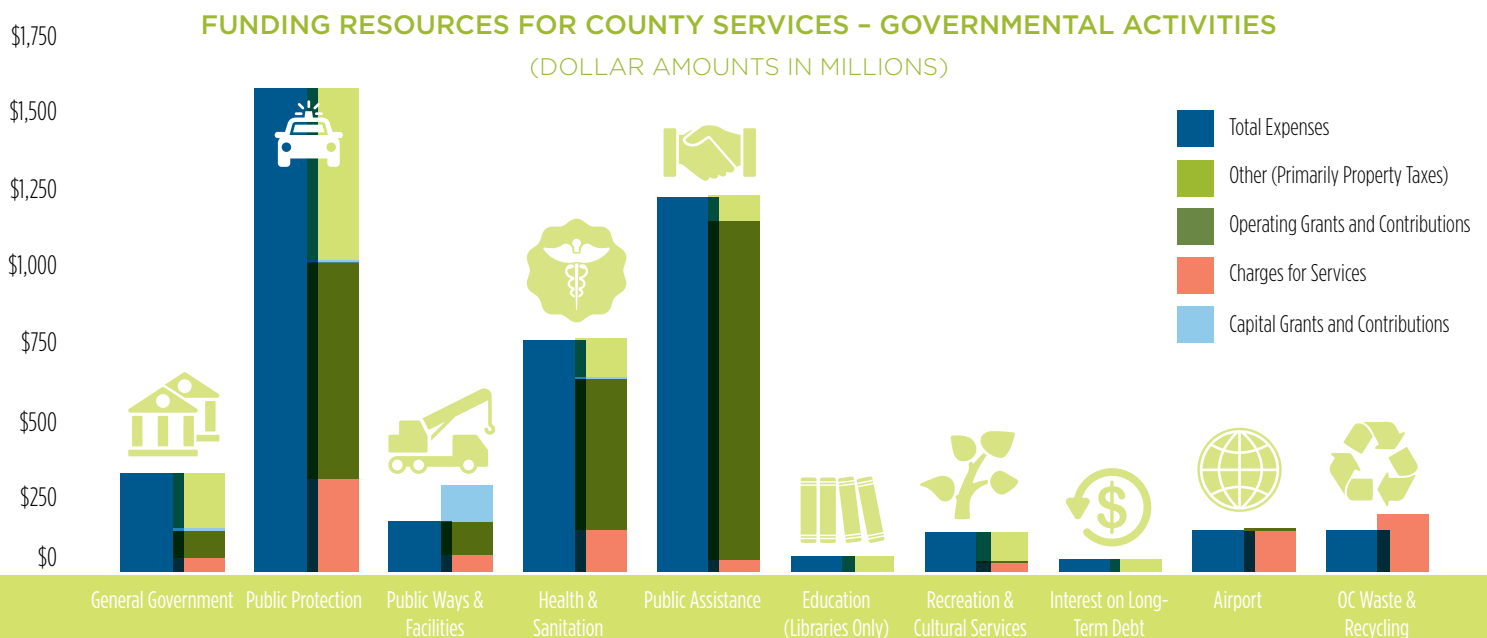
The largest component of the County's net position is net investment in capital assets. It cannot be used to liquidate the County's debt. The second component is restricted net position. The resources are subject to external restrictions on how they may be used, for example, restrictions imposed by grantors, 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, which represents resources that can be used for any purpose. 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 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 2016	FY 2017	FY 2018	FY 2019	FY 2020
<b>Revenues</b>					
Program Revenues	\$3,000	\$3,111	\$3,276	\$3,311	\$3,567
General Revenues	1,008	1,074	1,128	1,192	1,235
<b>Total Revenues</b>	<b>4,008</b>	<b>4,185</b>	<b>4,404</b>	<b>4,503</b>	<b>4,802</b>
<b>Expenses</b>					
General Government	204	186	196	222	314
Public Protection	1,434	1,485	1,476	1,650	1,571
Public Ways and Facilities	142	98	152	173	159
Health and Sanitation	555	594	656	716	753
Public Assistance	1,097	1,097	1,103	1,194	1,219
Education (Libraries only)	46	44	48	52	49
Recreation and Cultural Services	115	113	124	139	122
Interest on Long-Term Debt	20	18	26	31	34
Airport	121	126	125	136	133
OC Waste & Recycling	96	105	125	128	131
<b>Total Expenses</b>	<b>3,830</b>	<b>3,866</b>	<b>4,031</b>	<b>4,441</b>	<b>4,485</b>
Excess before Transfers	178	319	373	62	317
Transfers	-	-	-	-	-
<b>Increase (Decrease) in Net Position</b>	<b>178</b>	<b>319</b>	<b>373</b>	<b>62</b>	<b>317</b>
<b>Net Position - Beginning of the Year (as restated)</b>	<b>2,008</b>	<b>2,186</b>	<b>2,092</b>	<b>2,465</b>	<b>2,527</b>
<b>Net Position - End of the Year</b>	<b>\$2,186</b>	<b>\$2,505</b>	<b>\$2,465</b>	<b>\$2,527</b>	<b>\$2,844</b>



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# REVENUES AND EXPENSES

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

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

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

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

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

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

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

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

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

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

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

**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 \$4.8 billion, an increase of \$299 million from prior year's total revenues. Expenses totaled \$4.5 billion, an increase of \$44 million from the previous year's total expenses.

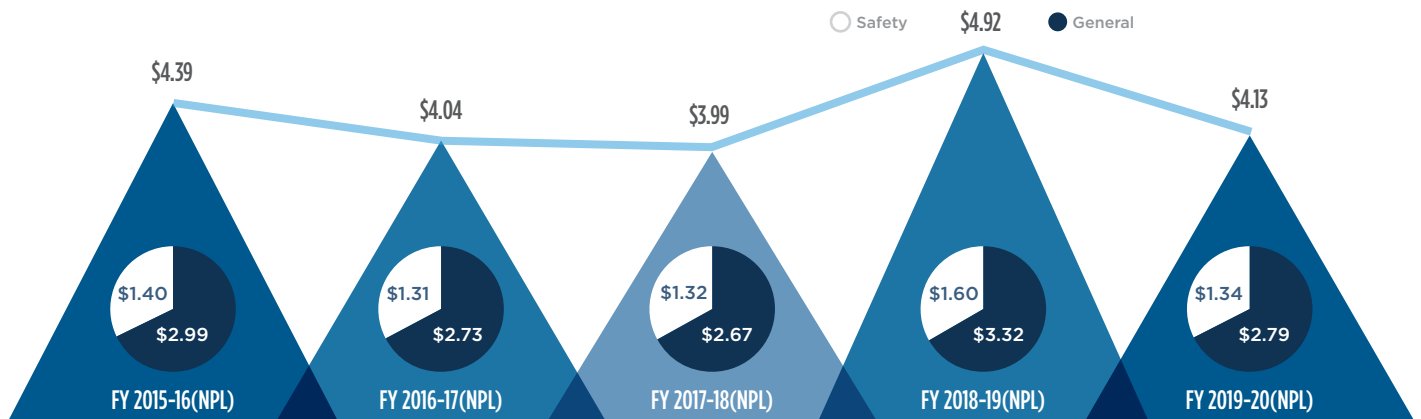
Program revenues increased from the prior year mostly due to an increase in operating grants and contributions. General revenues increased from the prior year mostly due to an increase in grants and contributions not restricted to specific programs. Expenses increased from the prior year mostly due to an increase in general government, public protection, health and sanitation, and public assistance expenses.



# PENSION AND RETIREE MEDICAL

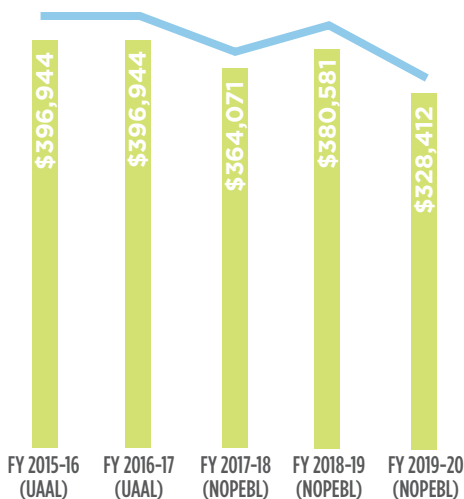
The County of Orange is typical of most state and local entities in that we provide a pension plan with defined benefits and partially paid retiree medical benefits for our employees. The Orange County Employees Retirement System (OCERS) administers the County's pension plan. County contributions, when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

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



**COUNTY OPEB LIABILITY FIVE-YEAR TREND**

(DOLLAR AMOUNTS IN THOUSANDS)

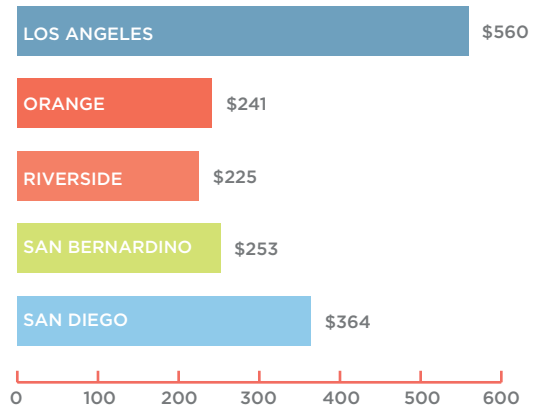


The County also provides other postemployment benefits (OPEB), primarily healthcare benefits, to eligible retired employees to receive a monthly grant that helps offset the costs of maintaining health insurance following retirement. The County sets aside contributions in the County of Orange Retiree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

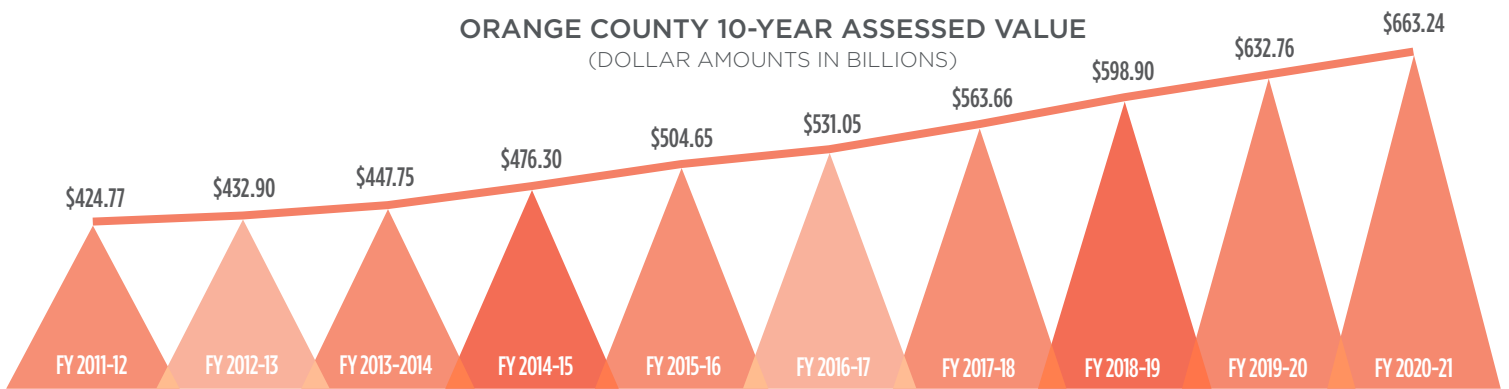
# PROPERTY TAX

Property Tax is a major source of revenue for local government in California. In FY 2019-20, \$7.8 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 2019-20 was valued at \$632.76 billion and increased by 4.82% to \$663.24 billion for FY 2020-21. Compared to FY 2011-12 total assessment roll of \$424.77 billion, the County's assessed value for FY 2020-21 has increased \$238.47 billion or 56.14% over the last ten years.

PROPERTY TAX PER CAPITA BY COUNTY (FY 2019-20)



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's Vehicle License Fee swap with Property Tax.

\*\* 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.

## AVERAGE HOME PRICE



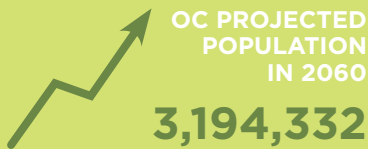
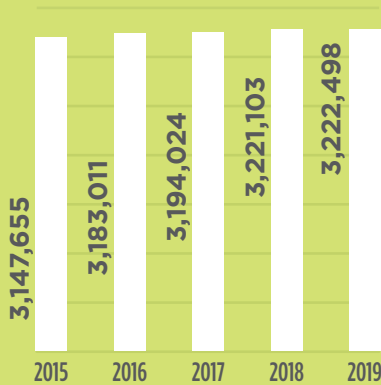
**6.3%** INCREASE FROM 2019

Source: LA Times

# ORANGE COUNTY AT A GLANCE

**ORANGE COUNTY** is 799 square miles of breathtaking sunsets, world famous beaches, shopping centers and tourist destinations. And for a lucky 3.2 million people, they call it home.

## OC POPULATION GROWTH



## INCOME

AVERAGE HOUSEHOLD INCOME



MEDIAN:

**\$85,398**

MEAN:

**\$117,194**

## HOUSING



RATE OF HOME OWNERSHIP

**57.4%**

## AGE IS JUST A NUMBER



AVERAGE AGE

**37.8**

YEARS OLD

**36.5**

YEAR OLD MALE



**39**

YEAR OLD FEMALE

## TOP 10 EMPLOYERS IN ORANGE COUNTY

1. Walt Disney Co.	32,000
2. University of California, Irvine	24,174
3. County of Orange	18,435
4. St. Joseph Health	14,000
5. Kaiser Permanente	8,200
6. Albertsons So. Cal. Division	7,563
7. Boeing	6,500
8. Hoag Memorial Hospital	6,500
9. Walmart Inc	6,200
10. Target Corp	6,000

## ECONOMY



EMPLOYMENT RATE:

**62.2%**

UNEMPLOYMENT RATE:

**5.1%**



## TOP 10 PROPERTY TAXPAYERS FY 2019-20

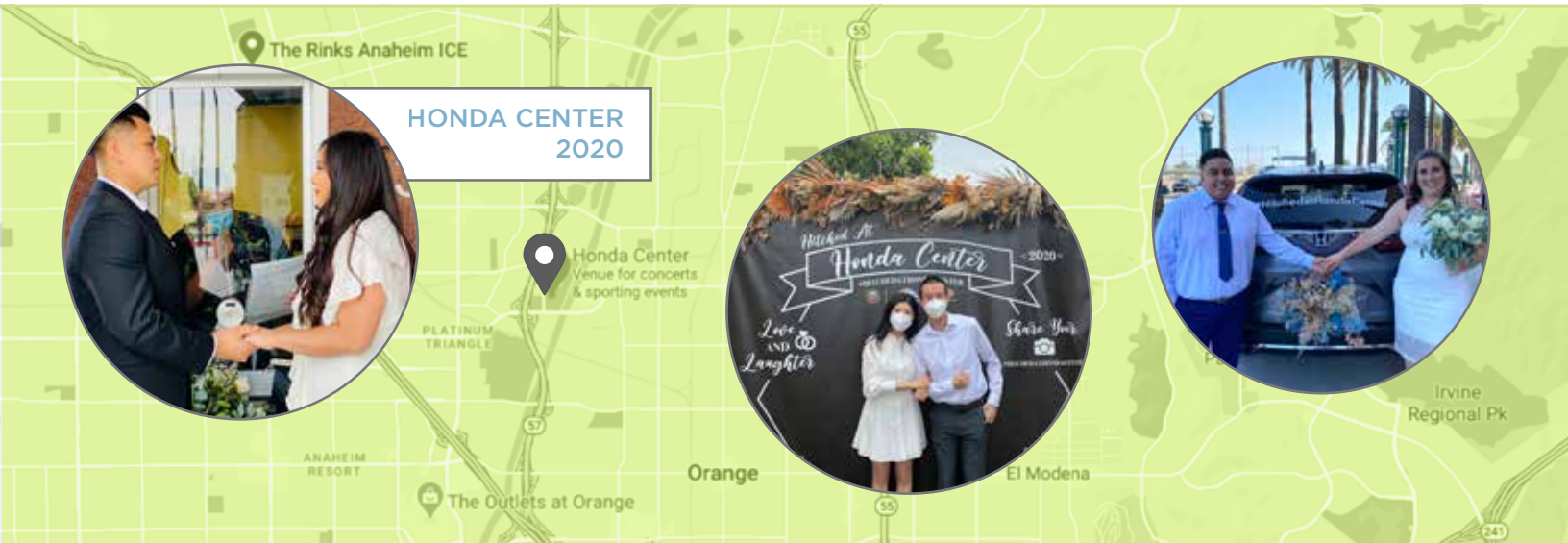
1. Irvine Company
2. Walt Disney Parks & Resorts US
3. Southern California Edison Company (Edison International)
4. Five Points Holdings, LLC
5. Sempra Energy (SDG&E, So. Cal. Gas)
6. United Laguna Hills Mutual (Laguna Woods)
7. BEX Portfolio, Inc
8. Anbang Insurance Group Company (Ritz-Carlton, Montage)
9. Lennar Corporation
10. AT&T(Pacific Bell Telephone Company)

## MAJOR INDUSTRIES IN ORANGE COUNTY

- MEDICAL DEVICES
- APPAREL
- BIOPHARMACEUTICALS
- LIGHTING
- INFORMATION
- TECHNOLOGY
- FINANCIAL SERVICES



# ORANGE COUNTY CLERK-RECORDER

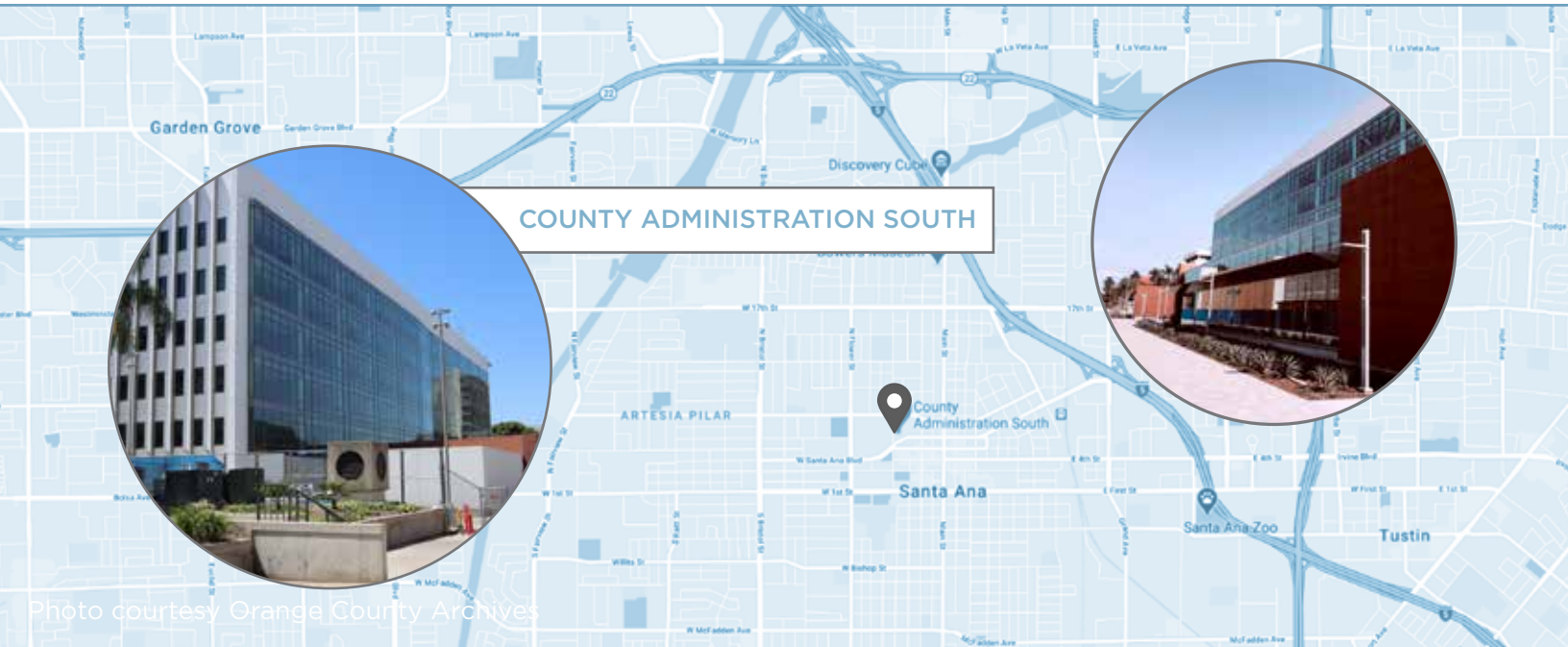


Every year Orange County Auditor-Controller chooses to highlight one of the County's various agencies as part of our Citizens' Report. This year we chose to highlight the Orange County Clerk-Recorder's Office.

The Orange County Clerk-Recorder's Office was established in 1889. Currently, the Office is helmed by Clerk-Recorder Hugh Nguyen, who has served as the elected Clerk-Recorder since June 2014 after first serving as the appointed Clerk-Recorder from 2013 - 2014. In June 2018, Mr. Nguyen was re-elected to another four year term to serve through 2022.

The Orange County Clerk-Recorder's Office is responsible for a variety of services including issuing and recording of property records, marriage licenses, and birth and death certificates. The Office also officiates civil marriage ceremonies and processes passports among other services. Information about all their services including many of their forms can be found on their website, [ocrecorder.com](http://ocrecorder.com). They also have locations in Anaheim, Laguna Hills, and Santa Ana to help serve your needs.

# ORANGE COUNTY CLERK-RECORDER



The Orange County Clerk-Recorder Department also oversees the Orange County Archives which catalogues and maintains historical county records and materials. These historical records, photographs, correspondence, property records, collections of artifacts, and other items are available to the public, researchers, and historical organizations.

The Orange County Clerk-Recorder currently provides services at strategically placed office locations throughout the County of Orange. The department offers a variety of services at the following facilities:

1. County Service Center inside the County Administration South building-Santa Ana
2. The Old Orange County Courthouse-Santa Ana
3. North County Branch Office-Anaheim
4. South County Branch Office-Laguna Hills

# ORANGE COUNTY CLERK-RECORDER

## BY THE NUMBERS



**22,308**

Marriage  
Licenses



**11,679**

Marriage  
Ceremonies



**137,246**

Vital  
Records



**63,715**

Official  
Records



**29,849**

Fictitious Business  
Name Statements



**3,762**

Notary Public  
Registrations



**11,711**

Passport  
Applications



**463,938**

Electronically Recorded  
Documents



**629,179**

Total Document  
Recordings



**74%**

% of Documents  
Recorded Electronically

## MISSION STATEMENT

To maintain a safe and secure repository for public records and provide cost effective mediums to easily access those records, while safeguarding the confidentiality of personal information.

## CLERK OPERATIONS

The Clerk Operations division provides essential public services, often involving vital records. Services available through Clerk Operations include:

Copies of birth, death, and marriage certificates; issuing marriage licenses and performing civil marriage ceremonies; filing fictitious business name statements, notary public oaths and bonds, environmental impact reports, and oaths of office; providing copies of property records, maps, and fictitious business name statements; registering process servers, unlawful detainers, and legal document assistants; and processing passport applications.

## RECORDER OPERATIONS

Recorder Operations is responsible for examining and recording documents that establish property ownership in Orange County. This division also maintains a permanent record and index of documents, including grant deeds, abstracts of judgment, reconveyances, and liens for the public. As an added convenience, homeowners are sent courtesy notices alerting them of transactions affecting their properties.

## CUSTOMER SERVICE

Our staff is committed to providing the best customer service possible. During FY 2019-20, the department had to make changes to its services delivery methods because of the effects that COVID-19 was having throughout the county. We had to adjust to county-wide office closures mandated by local and state health officials to help stop the spread of COVID-19. The department more now than ever was committed to continue providing services regardless if its offices were open or closed.



Government Finance Officers Association

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**June 30, 2019**

*Christopher P. Morill*

Executive Director/CEO

Orange County Auditor-Controller

1770 N Broadway, Santa Ana, California 92706



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Sources used in compilation of this report: the County of Orange FY 19-20 Comprehensive Annual Financial Report, the County of Orange website, and the Orange County Employees Retirement System (OCERS) website.