

CITIZENS' REPORT

FOR THE YEAR ENDED
JUNE 30, 2021

ORANGE COUNTY AUDITOR-CONTROLLER'S OFFICE



POPULAR
ANNUAL
FINANCIAL
REPORT

FRANK DAVIES, CPA
AUDITOR-CONTROLLER



THE OC AUDITOR-CONTROLLER



I am proud to present the Orange County (OC) Popular Annual Financial Report (PAFR) for Fiscal Year (FY) 2020-21. Each year, the OC Auditor-Controller’s Office produces what we call the ‘Citizens’ Report’. This document seeks to compile the complex financial information of the County’s Comprehensive Annual Financial Report into a simplified and easy to digest version of where the County is in its finances.

The County as a whole continues to operate in sound financial condition, with the General Fund revenue coming in at \$4.1 billion and expenses at \$4.3 billion. Our net position is strong, totaling \$3.7 billion (Total Assets/Deferred Outflow of Resources of \$11.4 billion and Total Liabilities/Deferred Inflow of Resources of \$7.7 billion). Net pension liability is down \$577 million from FY 2019-20. Overall, the County is in a good financial position.

Each year we choose one of the County’s agencies to highlight in this report. This year, we have chosen the Orange County Probation Department (OC Probation). As a public safety agency, OC Probation serves the community using effective and research-supported corrections practices to reduce crime, assist the courts in managing offenders, promote lawful and productive lifestyles, and assist victims. We are pleased to share more about OC Probation and the services it provides to the County and its citizens.

Last year’s PAFR for FY 2019-20 was once again recognized for excellence in financial reporting from the Government Finance Officers Association (GFOA) for the 18th consecutive year. Our Financial Reporting Unit has done an incredible job at consistently producing the report on time, on budget and in a simple yet engaging fashion.

I want to thank our Financial Reporting Unit and all of the Auditor-Controller staff for their continued commitment to the County and our Office. Despite the difficulties the County has faced during the past two years of the Coronavirus pandemic, as a department we have continued to operate as effectively as always and without any interruption in services to the County.

The only way we are able to continue to operate with this level of excellence is because of the skill and dedication of our staff. We look forward to continuing to work on your behalf in the coming years.

Enjoy reading the FY 2020-21 Citizens’ Report!

Frank Davies, CPA
Orange County Auditor-Controller

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OC Probation officers in the field
Learn more on page 13

ORANGE COUNTY PROBATION

Board of Supervisors



Andrew Do
Chairman
First District
(714) 834-3110



Doug Chaffee
Vice Chairman
Fourth District
(714) 834-3440



Katrina Foley
Second District
(714) 834-3220



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



Lisa Bartlett
Fifth District
(714) 834-3550

It is an honor that the Orange County Auditor-Controller's Department has chosen to highlight the Orange County Probation Department as their featured agency for this year's Citizens' Report. As the Chief Probation Officer, I am proud of the hard work of our agency. Our Vision Statement is "A Safer Orange County Through Positive Change." I truly believe each and every one of our employees works tirelessly to achieve this goal, and the results of that can be seen in this year's report on page 13.



As a public safety agency, OC Probation serves the County of Orange and its citizens using effective, research-supported rehabilitation practices and collaborative partnership. One of the most crucial areas we apply this practice is in assisting justice involved youth, their families, and adults to navigate and complete probation.

At any time, the Probation Department assists the criminal court system with investigations, probation reports, and community supervision of over 10,000 adults and 800 juvenile clients on court ordered probation or in diversion programs.

While our goal as a public safety agency is to protect and serve the residents of the county, I know that our fiscal responsibility and the financial support of the Auditor-Controller's Office are of the utmost importance in successful operation of our department. I look forward to continuing to work with the OC Auditor-Controller's Office to ensure we operate within budget while completing our goals of improving public safety. Thank you to OC Auditor-Controller Frank Davies and his staff for providing the financial support and necessary resources for our department to serve and protect the taxpayers of Orange County.

A handwritten signature in black ink, appearing to read "Steven Sentman".

Steven Sentman
Chief Probation Officer

THE PURPOSE



The purpose of the Orange County Citizens' Report is to provide the public, in layman's terms, the highlights of the County's Comprehensive Annual Financial Report for the year ended June 30, 2021. The report is a detailed and complete financial presentation prepared in conformance with the United States Generally Accepted Accounting Principles (GAAP) and is available in its entirety online at www.ac.ocgov.com (or use QR Code below). The Comprehensive Annual Financial Report details how the County spent its budget of \$7.6 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 Comprehensive Annual Financial Report is prepared by the Auditor-Controller's Office and independently audited by Eide Bailly, LLP, receiving an unmodified (clean) opinion. A companion to the Comprehensive Annual Financial Report 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 Comprehensive Annual Financial Report 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.



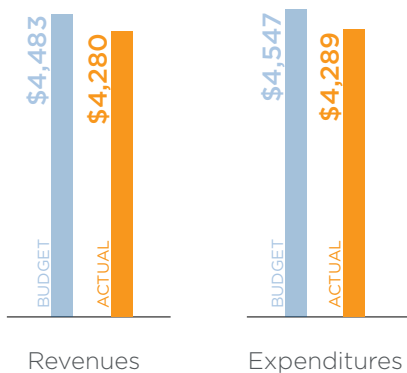
FINANCIAL HIGHLIGHTS FOR FY 2020-21:

- ▶ Total net position increased by \$818.9 million, or 29% as compared to last year.
- ▶ Long-term debt decreased by \$31.1 million, or 5% as compared to last year.
- ▶ The County's governmental funds reported combined ending fund balances of \$2.8 billion, an increase of \$62.4 million, or 2% as compared to last year.
- ▶ General Fund revenues and transfers ended the year 5% below budget.
- ▶ General Fund expenditures and other financing uses ended the year 6% below budget.

THE COUNTY BUDGET

FY 2020-21 GENERAL FUND BUDGET vs. ACTUAL

(DOLLAR AMOUNTS IN MILLIONS)

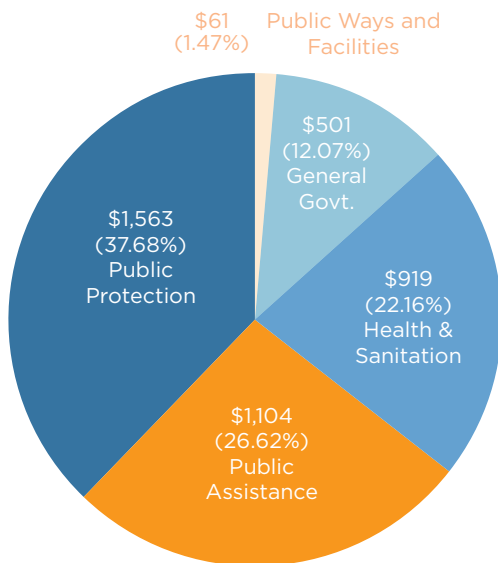


The County’s fiscal year starts on July 1. The County’s budget process usually begins in late December with careful planning. Revenues are budgeted in the amount expected to be received or as they are applicable to the fiscal year. Expenditures are budgeted at an amount sufficient for 12 months if they are ongoing and in their full amount if they are one-time items. The Board of Supervisors adopts the budget, which becomes the spending plan for County departments. Actual revenues and expenditures are monitored during the year and reported to the Board of Supervisors on a semi-annual basis. The budget may be modified based on these reports to reflect new assumptions or events. The County’s budget for FY 2020-21 was \$7.6 billion, of which \$4.3 billion was budgeted for the General Fund.

As indicated in the bar graph to the left, General Fund actual revenues were \$203 million less than budgeted mainly due to lower drawdowns from the Mental Health Services Act Fund, and a delay in transfers from the Tobacco Settlement and Wraparound Program Funds to reimburse eligible costs, as well as a delay in reimbursements from the Federal Emergency Management Agency for expenditures related to the COVID-19 Emergency.

FY 2021-22 GENERAL FUND BUDGET BY FUNCTION

(DOLLAR AMOUNTS IN MILLIONS)



General Fund actual expenditures were \$258 million less than budgeted primarily due to departments having lower than budgeted expenditures in all categories.

Orange County works diligently every year to maintain a strong, balanced budget. The County’s Annual Budget for FY 2021-22 totals \$7.8 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, services for older adults and veterans, and the Civic Center Facilities Strategic Plan. The County also continues to prioritize its Integrated Services Strategy, which seeks justice reform through prevention and intervention by integrating services across the Public Protection and Community Services departments.

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 2017	FY 2018	FY 2019	FY 2020	FY 2021
Assets					
Current and Other Assets	\$4,531	\$4,430	\$4,773	\$5,350	\$5,757
Capital Assets	3,831	4,096	4,193	4,374	4,583
Total Assets	8,362	8,526	8,966	9,724	10,340
Deferred Outflows of Resources					
Deferred Charge on Refunding	1	-	3	2	2
Deferred Outflows of Resources Related to Pension	839	1,047	1,350	864	1,033
Deferred Outflows of Resources Related to OPEB	-	24	41	28	24
Total Deferred Outflows of Resources	840	1,071	1,394	894	1,059
Liabilities					
Long-Term Liabilities	5,347	5,498	6,554	5,689	5,081
Other Liabilities	792	800	848	1,355	1,478
Total Liabilities	6,139	6,298	7,402	7,044	6,559
Deferred Inflows of Resources					
Deferred Inflows of Resources Related to Pension	558	822	359	630	1,069
Deferred Inflows of Resources Related to OPEB	-	12	-	30	39
Deferred Inflows for Service Concession Arrangements	-	-	72	70	69
Total Deferred Inflows of Resources	558	834	431	730	1,177
Net Position					
Net Investment in Capital Assets	3,521	3,831	3,986	4,175	4,399
Restricted	1,595	1,491	1,632	1,603	1,722
Unrestricted	(2,611)	(2,857)	(3,091)	(2,934)	(2,458)
Total Net Position	\$2,505	\$2,465	\$2,527	\$2,844	\$3,663

NET POSITION COMPONENTS

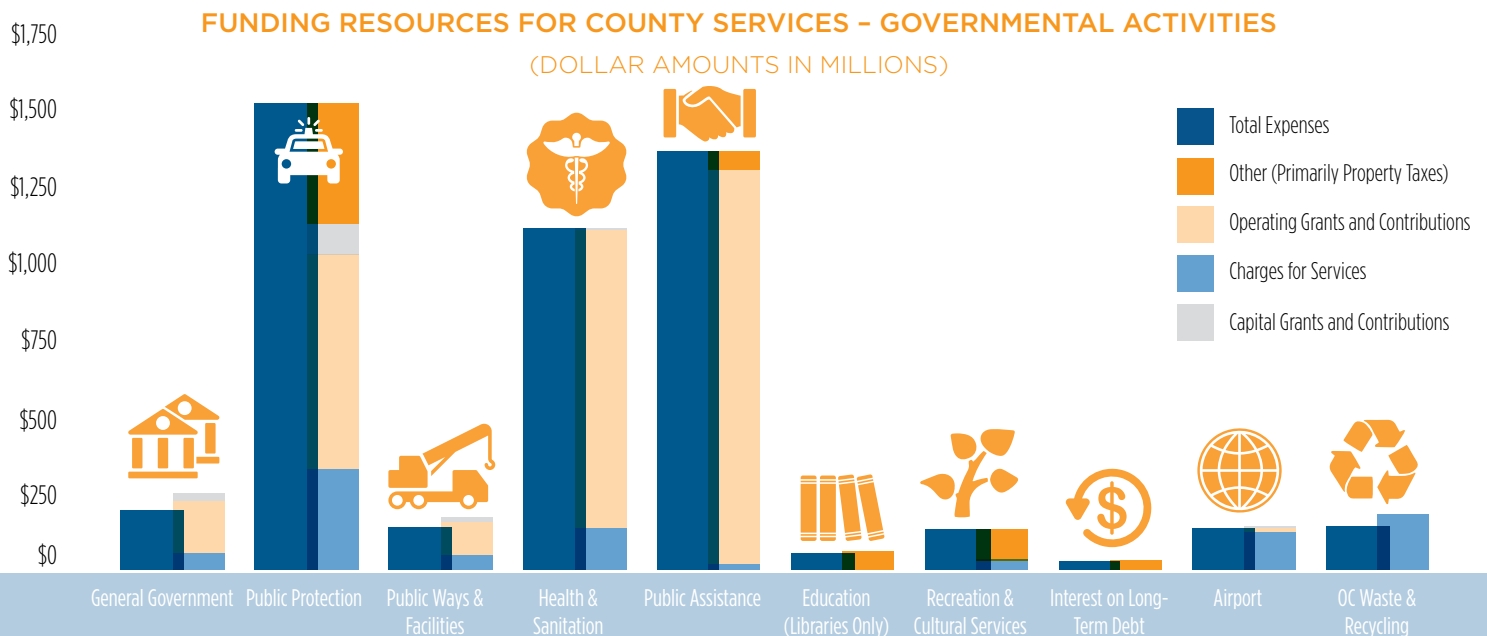
The largest component of the County's net position is net investment in capital assets. It cannot be used to liquidate the County's debt. The second component is restricted net position. These resources are subject to external restrictions on how they may be used, for example, restrictions imposed by grantors, contributors, laws or regulations of other governments, or restrictions imposed by law through constitutional provision or legislation, including those passed by the County itself. The final component of net position is unrestricted net position. It is a resource that can be used to meet ongoing obligations to citizens and creditors. The County, similar to other governments shows a deficit unrestricted net position due to the reporting of long term liabilities such as pension and OPEB which are funded based on the appropriated resources each year.

STATEMENT OF

ACTIVITIES

The 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 2017	FY 2018	FY 2019	FY 2020	FY2021
Revenues					
Program Revenues	\$3,111	\$3,276	\$3,311	\$3,567	\$4,283
General Revenues	1,074	1,128	1,192	1,235	1,314
Total Revenues	4,185	4,404	4,503	4,802	5,597
Expenses					
General Government	186	196	222	314	189
Public Protection	1,485	1,476	1,650	1,571	1,514
Public Ways and Facilities	98	152	173	159	139
Health and Sanitation	594	656	716	753	1,107
Public Assistance	1,097	1,103	1,194	1,219	1,359
Education (Libraries only)	44	48	52	49	52
Recreation and Cultural Services	113	124	139	122	129
Interest on Long-Term Debt	18	26	31	34	27
Airport	126	125	136	133	128
OC Waste & Recycling	105	125	128	131	134
Total Expenses	3,866	4,031	4,441	4,485	4,778
Excess before Transfers	319	373	62	317	819
Transfers	-	-	-	-	-
Increase (Decrease) in Net Position	319	373	62	317	819
Net Position - Beginning of the Year (as restated)	2,186	2,092	2,465	2,527	2,844
Net Position - End of the Year	\$2,505	\$2,465	\$2,527	\$2,844	\$3,663



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, Registrar of Voters, and Treasurer-Tax Collector.

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

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

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

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

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

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

INTEREST ON LONG-TERM DEBT accounts for indirect 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.

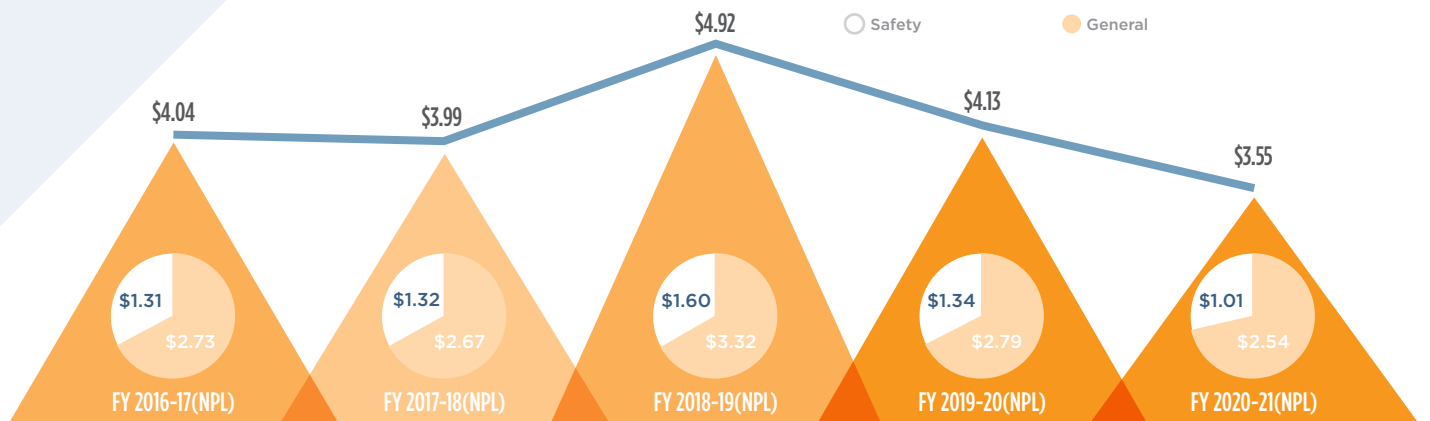
The County's revenues for the year totaled \$5.6 billion, an increase of \$795 million from prior year's total revenues. Expenses totaled \$4.8 billion, an increase of \$293 million from the previous year's total expenses.

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 property taxes. Expenses increased from the prior year mostly due to an increase in health and sanitation and public assistance expenses, partially offset by a decrease in general government and public protection expenses.

PENSION AND RETIREE MEDICAL

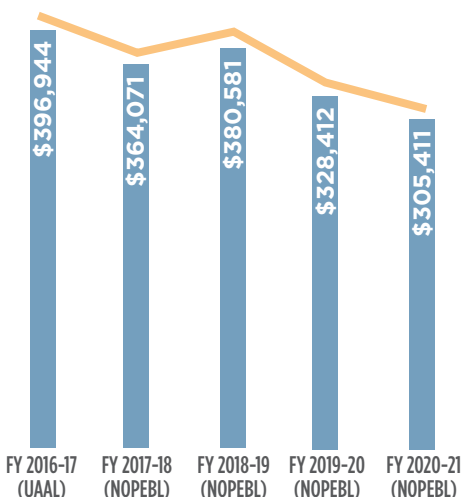
The County of Orange is typical of most state and local entities in that we provide a pension plan with defined benefits and partially paid retiree medical benefits for our employees. The Orange County Employees Retirement System (OCERS) administers the County’s pension plan. County contributions, when 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.

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



COUNTY OPEB LIABILITY FIVE-YEAR TREND

(DOLLAR AMOUNTS IN THOUSANDS)

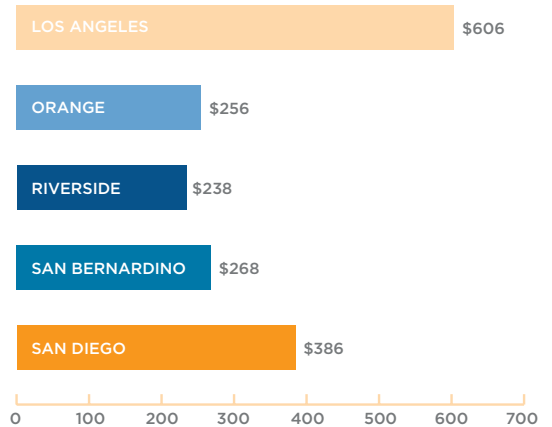


The County also provides other postemployment benefits (OPEB), primarily healthcare benefits, to eligible retired employees to receive a monthly grant that helps offset the costs of maintaining health insurance following retirement. The County sets aside contributions in the County of Orange Retiree 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.

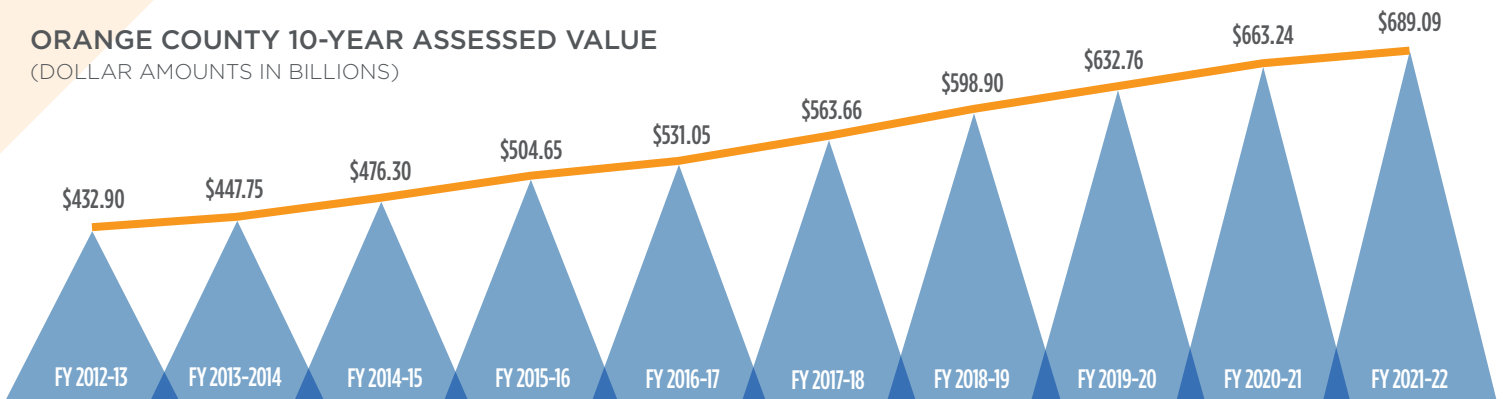
PROPERTY TAX

Property Tax is a major source of revenue for local governments in California. In FY 2020-21, \$8.1 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 2020-21 was valued at \$663.24 billion and increased by 3.90% to \$689.09 billion for FY 2021-22. Compared to FY 2012-13 total assessment roll of \$432.90 billion, the County's assessed value has increased \$256.19 billion or 59.18% over the last ten years.

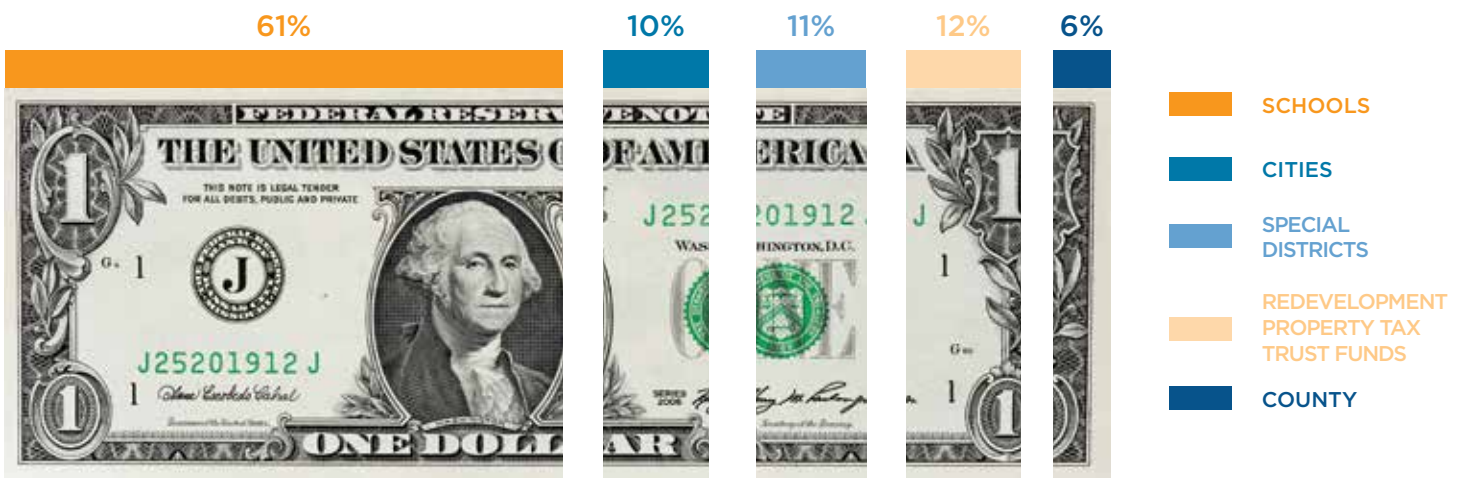
PROPERTY TAX PER CAPITA BY COUNTY (FY 2020-21)



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



WHERE THE PROPERTY TAX DOLLAR GOES



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

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

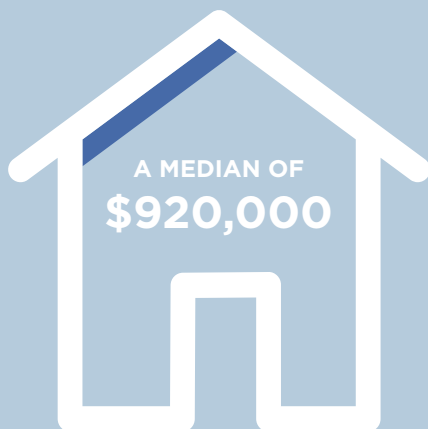
UP CLOSE

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% 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.

O.C. HOME PRICE



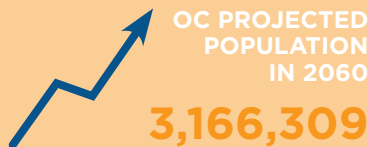
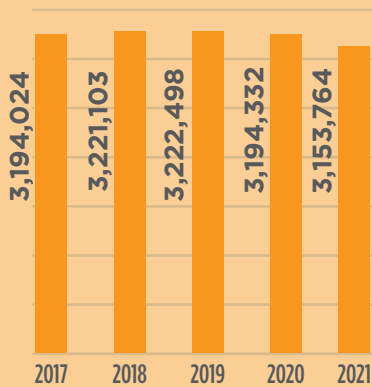
18.7% INCREASE OVER
THE LAST 12 MONTHS

OCRegister Nov. 2021

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:

\$106,700

HOUSING



RATE OF HOME OWNERSHIP
L.A. & O.C.

48.5%

OCREGISTER.COM

AGE IS JUST A NUMBER



AVERAGE AGE

38.6
YEARS OLD

38.5

NATIONAL AVERAGE AGE



TOP 10 EMPLOYERS IN ORANGE COUNTY

1. Walt Disney Co.	28,000
2. University of California, Irvine	25,512
3. County of Orange	17,769
4. Providence	12,866
5. Albertsons So. Cal. Division	8,159
6. Kaiser Permanente	8,050
7. Hoag Memorial Hospital	6,710
8. Walmart Inc	6,400
9. Target Corp	6,000
10. Yum Brands, Inc.	5,600

ECONOMY

EMPLOYMENT RATE:



61.1%

OCT '21 CALIFORNIA

UNEMPLOYMENT RATE:

4.7%

OCT '21 ORANGE COUNTY



TOP 10 PROPERTY TAX PAYERS FY 2020-21

1. Irvine Company
2. Walt Disney Parks & Resorts US
3. Southern California Edison Company (Edison International)
4. Sempra Energy (SDG&E, So. Cal. Gas)
5. United Laguna Hills Mutual (Laguna Woods)
6. BEX Portfolio, Inc
7. AES Corporation
8. Five Points Holdings, LLC
9. Dajia Insurance Group
10. Bella Terra Associates, LLC

OC TREASURER-TAX COLLECTOR'S OFFICE

MAJOR INDUSTRIES IN ORANGE COUNTY



MEDICAL DEVICES



APPAREL



BIOPHARMACEUTICALS



LIGHTING



INFORMATION TECHNOLOGY



HOSPITALITY AND TOURISM

ORANGE COUNTY PROBATION

Every year, the OC Auditor-Controller's Office chooses to highlight one of the County's various agencies as part of our Citizens' Report. This year we are featuring OC Probation as our highlighted department.

OC Probation's mission is to serve the community using efficient and research-supported corrections practices to reduce crime, assist the courts in managing clients, promote lawful and productive lifestyles, and assist victims. Additionally, OC Probation conducts investigations for the court, enforces court orders, assists victims, and facilitates the re-socialization of clients.

OC Probation has four key areas of focus to achieve their mission:

Community Safety, Court Support, Victim Services, and Workforce

COMMUNITY SAFETY

OC Probation is working toward safer communities by employing methods and programs designed to foster better decision making and behavioral changes. OC Probation focuses on adults and juveniles with a high risk of reoffending with a goal of finding targeted programs designed to reduce recidivism and increase the number of probationers that terminate probation without a new law violation. OC Probation continues to assess both the risks and needs of our clients. Risks are addressed through close supervision, monitoring, and accountability. Specific to a client's needs, OC Probation completes routine assessments and provides linkages to a variety of resources including educational opportunities, employment assistance, personal and family counseling, drug treatment, etc. OC Probation also employs evidence-based programming in our facilities, Day Reporting Centers, and Youth Reporting Centers. Additionally, OC Probation continues to train all employees on the multi-layered impact which trauma has on clients' lives and how staff can recognize and address those maladaptive behaviors.

KEY FOCUS AREAS

COURT SUPPORT

OC Probation works closely with the court in a number of different ways. At the front end of the justice center, Deputy Probation Officers (DPOs) assigned to the Pretrial Assessment, Release, and Supervision Unit complete assessments, provide monitoring and supportive services with the goal of increasing court appearances. The DPOs are assigned to each of the five justice centers, as liaisons to the court. Pursuant to court orders, DPOs conduct investigations that give victims a voice, allow input from involved system partners, and provide collaborative information that may not otherwise be available in court. In the Collaborative Treatment Courts, DPOs are assigned as part of the treatment team in DUI, Drug, Whatever It Takes, and Veterans Court.

VICTIM SERVICES

OC Probation assists victims as part of its core mission. Probation Victim Services is frequently the first contact victims have with OC Probation during the court process. As such, it strives to provide victims with excellent service in an empathetic manner. OC Probation helps to empower victims by providing them with information about the California Victims' Bill of Rights (Marsy's Law) and keeping them apprised of the progress of their court cases. Probation Victim Services also provides victims with resource referrals and collaborates with other agencies and organizations that provide direct victim support services. Finally, OC Probation assists victims in understanding their rights to reparation, including assisting them in documenting losses and claims, enforcing restitution orders, pursuing collections, and disbursing funds collected.

WORKFORCE

OC Probation recognizes that success is dependent on a highly trained staff. OC Probation is committed to building technical skills, encouraging staff input, providing the necessary tools to complete the job, and providing a safe and efficient workplace for our employees.



ACHIEVEMENTS



\$2.2 M - Collected in restitution.



99.6% - Reports completed on time for the adult investigations (**225 of 226**).

100% - Reports completed on time for juvenile investigations (**all 325**).



1,367 Peace officer applications received. Up from **636** in FY 2018-19.



655 of **4,733** adults and **61%** of juveniles were terminated from formal suspension without an arrest for new law violation.



137%: Gain in the percent of individuals terminated from supervision with satisfactory employment. **10.8%** at probation entry, compared to **25.6%** at point of termination.

OTHER ACCOMPLISHMENTS IN FY 2020-21:

- The global COVID-19 pandemic underscored OC Probation's need to modify its service delivery in 2020. Despite the challenges that accompanied the pandemic, the Department was able to secure the necessary technology to provide services and support to youth within the Department's juvenile facilities, support judicial officers in court, and manage adult/juvenile probation clients out in the field. Incarcerated youth were able to connect with parents/guardians, and other positive influential adults, through live-time virtual applications.
- OC Probation successfully secured a conditional award from the Board of State and Community Corrections (BSCC) on April 9, 2015, for construction of the Multipurpose Rehabilitation Center (MRC), in the full award amount of \$17.5M. In January of 2020, the state recognized additional cost increases related to construction and approved the project to proceed.
- OC Probation finalized a plan for its juvenile facilities with the goal of better utilizing available bed space within OC Probation's Juvenile Hall and Camps, as well as becoming more efficient with the staffing resources assigned to the Juvenile Operations Bureau.



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, 2020

Christopher P. Morill

Executive Director/CEO

The GFOA of the United States and Canada has given an Award of Outstanding Achievement in Popular Annual Financial Reporting to Orange County, California for its Popular Annual Financial Report (Citizens' Report) for the fiscal year ended June 30, 2020. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government popular reports. The award for Outstanding Achievement in Popular Annual Financial Reporting is good for one year. The published report must reflect the program standards of creativity, presentation, understandability and reader appeal.



Orange County Auditor-Controller
1770 N. Broadway, Santa Ana, California 92706

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

Sources used in compilation of this report: the County of Orange FY 20-21 Comprehensive Annual Financial Report, the County of Orange website, and the Orange County Employees Retirement System (OCERS) website.