SPECIAL DISTRICT FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Orange County Cemetery District

Fiscal Year: 2023	ID Number: 12043005000
Certification: I hereby certify that, to the best of my knowledge and belief, special district in accordance with the requirements as pres	, the report forms fairly reflect the financial transactions of the cribed by the California State Controller.
Special District Fiscal Officer	
Brenda Manriguez	Finance & Accounting Manager
Signature	Title
Brenda Manriquez	
Name (Please Print)	Date
Per Government Code section 53891(a), this report is due we the time prescribed by the Controller, whichever is later. The statements prepared in accordance with generally accepted	, ,
If submitted manually, please complete, sign, and mail this	cover page to either address below:
Mailing Address: Local Government Reporting Section - Special District Local Government Programs and Services Division California State Controller's Office P.O. Box 942850 Sacramento, CA 94250	Express Mailing Address: Local Government Reporting Section - Special District Local Government Programs and Services Division California State Controller's Office 3301 C Street, Suite 700 Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 3/19/2024 2:46:36 PM

Special District Name: Orange County Cemetery District Special Districts' Financial Transactions Report General Information

-District Mailir	ng Address		Private for the company of the second of the			
Street 1	25751 Trabuco Road			☐ Has Address C	hanged?	
Street 2						
City	Lake Forest	Sta	ate CA Zip 92630			
Email	b.manriquez@orccd.com					
Members of the Governing Body						
	First Name	M. I.	Last Name	Title		
Member 1	Kelly		Rivers	Trustee		
Member 2	Robert	N	Hatch	Trustee		
Member 3	Maribel		Marroquin-Waldram	Trustee		
Member 4	Vladimir	Α	Anderson	Trustee		
Member 5	Cynthia		Ward	Trustee		
Member						
-District Fisca	ıl Officers					
	First Name	M. I.	Last Name	Title	Email	
Official 1	Tim		Deutsch	General Manager	t.deutsch@orccd.com	
Official 2	Brenda		Manriquez	Finance & Accounting Manager	b.manriquez@orccd.com	
Officials						
Report Prepa						
First Name	Brenda	M. I.	Last Name Manriquez			
Telephone	(949) 951-9102 ext.114	Email	b.manriquez@orccd.com			
-Independent	Auditor					
Firm Name	Eide Bailly, LLP					
First Name	Jessica	M. I.	Last Name Andersen			
Telephone	(949) 420-5107					

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. O Yes No						
2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5. BCU O DPCU						
3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?						
○ City ○ County ○ Special District						
In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included? City name:						
County name:						
Special District name:						
5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? O Yes O No						
6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):						
Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A						
7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):						
○ Cash basis ○ Modified cash basis ○ Modified accrual basis ○ Full accrual basis ● N/A						
8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):						
○ Cash basis ○ Modified cash basis ○ Modified accrual basis ○ Full accrual basis ● N/A						

Special District Name: Orange County Cemetery District Special Districts' Financial Transactions Report - Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2023

Activity: (1 of 1) (Record Completed)

Cemetery

Special Revenue Debt Service General Capital Projects Permanent Total Governmental Revenues Funds Taxes and Assessments R01. Current Secured and Unsecured (1%) 2,660,896 2,660,896 R02. Voter-Approved Taxes R03 Pass-through and Residual Property Taxes (ABX1 26) 181 061 181,061 R05. Tax Increment R06. Parcel Tax Property Assessments R07. R09. Prior-Year Taxes and Assessments 2,746 2,746 R10. Penalties and Costs of Delinquent Taxes and Assessments 311 311 R11. Other Taxes and Assessments R12. Total Taxes and Assessments 2,845,014 0 0 0 2,845,014 R13. Licenses, Permits, and Franchises R14. Fines, Forfeitures, and Penalties Revenue from Use of Money and Property R15. Investment Income 412.312 460.866 -247,139 626,039 R16. Rents, Leases, Concessions, and Royalties 39,745 39,745 R17. Other Revenue from Use of Money and Property Total Revenue from Use of Money and Property R18. 452,057 460,866 0 -247,139 665,784 Intergovernmental - Federal R19. Aid for Construction Other Intergovernmental – Federal R20. R21. Total Intergovernmental - Federal 0 0 Intergovernmental - State R22. Aid for Construction State Water Project R23. Homeowners Property Tax Relief R24. 10,785 10,785 R25 Timber Yield R26. Other Intergovernmental - State R27. Total Intergovernmental - State 10,785 0 0 0 0 10,785 R28. Intergovernmental - Other R29. Charges for Current Services 5,727,290 789,350 6,516,640 R30. Contributions from Property Owners Self-Insurance Only Member Contributions R31. R32. Claim Adjustments Total Self-Insurance Only R33. 0 0 0 0 0 R34. Other Revenues 403,388 42 403,430 R35, Total Revenues \$9,438,534 \$460,908 \$0 \$0 \$542,211 \$10,441,653 Expenditures R36. Salaries and Wages 2,384,800 2,384,800 R37. Employee Benefits 833 855 833,855

R38.	Services and Supplies	1,866,118	132			Γ	1,866,250
R39.	Self-Insurance Only – Claims Paid	1,122,112				[1,000,200
R40.	Contributions to Outside Agencies					ı. T	
	Debt Service					l.	
R40.5	Lease Financing, Principal and Interest Payments					Ī	
R41.	Principal Payments on Long-Term Debt	230,773				Ī	230,773
R42.	Interest Payments on Long-Term Debt	379,933					379,933
R43.	Principal and Interest on Short-Term Notes and Warrants					Ī	
R44.	Other Debt Service					Ī	
R45.	Total Debt Service	610,706	0	0	0	0	610,706
R46.	Capital Outlay	1,153,068					1,153,068
R47.	Other Expenditures					Ī	
R48.	Total Expenditures	\$6,848,547	\$132	\$0	\$0	\$0	\$6,848,679
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$2,589,987	\$460,776	\$0	\$0	\$542,211	\$3,592,974
	Other Financing Sources (Uses)						
	Lease Financing						
	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						H-14-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-C-
	Construction Financing and Other Long-Term D ebt	20,000,000					20,000,000
	Proceeds from Refinancing on Loans, Notes, and Other			,			
	Payments to Refinanced Loans, Notes, and Other						AND PARTIES OF THE PA
	Refunding Bonds Proceeds						MACHINE TO SERVICE STATE OF THE PARTY OF THE
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In		ı				
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) Other	-44,958					-44,958
R62.	Total Other Financing Sources (Uses)	\$19,955,042	\$0	\$0	\$0	\$0	\$19,955,042
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$22,545,029	\$460,776	\$0	\$0	\$542,211	\$23,548,016
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$18,344,395	\$8,600,193	\$0	\$0	\$10,074,126	\$37,018,714
R68.	Adjustment	-2	A COLUMN TO THE PROPERTY OF TH	THE RESIDENCE OF THE PARTY OF T		The second secon	-2
R69.	Reason for Adjustment	Rounding					
R70.	Fund Balances (Deficits), End of Fiscal Year	\$40,889,422	\$9,060,969	\$0	\$0	\$10,616,337	\$60,566,728

Note:

(R69) Gen-Reason for Adjustment: Rounding

Special District Name: Orange County Cemetery District Special Districts' Financial Transactions Report Other Long-Term Debt Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

SD25. Interest Due but Not Presented (Time Warrants Only)

Fiscal	Year: 2023		
R01.	Purpose of Debt (1 of 1) (Record Completed)	Financing for New Cemetery	~
R02.	Nature of Revenue Pledged	Future Charges for Services and En	dowment Incor
R03.	Debt Type	Loans	~
R04.	Fund Type	Governmental	•
SD05.	Activity	Cemetery	~
R06.	Year of Issue	2023	
R07.	Beginning Maturity Year	2023	
R08.	Ending Maturity Year	2034	
R09.	Principal Authorized	20,000,000	
R10.	Principal Received to Date	20,000,000	
R11.	Principal Unspent	19,955,043	
R12.	Principal Outstanding, Beginning of Fiscal Year		
R13.	Adjustment to Principal in Current Fiscal Year		
R14.	Reason for Adjustment to Principal in Current Fiscal Year		
R15.	Principal Received in Current Fiscal Year	20,000,000	
R16.	Principal Paid in Current Fiscal Year	230,773	
R17.	Principal Refinanced in Current Fiscal Year		
R18.	Principal Outstanding, End of Fiscal Year	\$19,769,227	
R19.	Principal Outstanding, Current Portion	401,175	
R20.	Principal Outstanding, Noncurrent Portion	\$19,368,052	
R21.	Interest Paid in Current Fiscal Year	379,933	
R22.	Principal Delinquent, End of Fiscal Year		
R23.	Interest Delinquent, End of Fiscal Year		
SD24.	Principal Due but Not Presented (Time Warrants Only)		

Special District Name: Orange County Cemetery District Special Districts' Financial Transactions Report Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Loans								
Financing for New Cemetery	2023	0	20,000,000	230,773	19,769,227	401,175	19,368,052	379,933
Total Governmental Debt:		\$0	\$20,000,000	\$230,773	\$19,769,227	\$401,175	\$19,368,052	\$379,933

Special District Name: Orange County Cemetery District Special Districts' Financial Transactions Report Debt Service Reconciliation Report

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	екиниментиканда какина объемания и положения и принада-	Transi in mi inobaccioni rema concessa que a parte a constancioni se constancioni se constancioni se constancioni de constanci	Ann transfer and annual field the delapholetistic for the annual bill from
R02. Other Long-Term Debt	610,706	ANALYSIS BERKER BER	
R03. Construction Financing		MAQUICATOR VICE OF ARRIVERS STREET, ST	
R04. Lease Obligations (Purchase Agreements)		AN WOMEN COMPANY AND THE COMPANY AND AN ARCHITECTURE AND	
R05. Total Debt Payments from Debt Forms	\$610,706	\$0	\$0
R06. Debt Service	610,706		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Orange County Cemetery District Special Districts' Financial Transactions Report Balance Sheet Governmental Funds

Reside Residence Residen			General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Rose		Assets						runus
State Stat	R01.	Cash and Investments	29,521,861	39,431			266,669	29,827,961
Rotation	R02.	Investments	18,286,019	8,965,859			10,125,569	37,377,447
Rose Rosewable (net) 75,730 65,679 131,409 140,000 1	R03.	Accounts Receivable (net)	318,607					318,607
Social S	R04.	Taxes Receivable	58,938					58,938
Rote Due from Other Funds	R05.	Interest Receivable (net)	75,730	55,679				131,409
R08. Due from Other Governments 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 11,787 1	R05.5	Leases Receivable	63,964					63,964
R10. Advances to Other Funds	R07.	Due from Other Funds	4,899				226,299	231,198
R10. Inventories R11. Prepaid Items R12. Loans, Notes, and Contracts Receivable R13. Other Assets 1 R14. Other Assets 2 R15. Other Assets 3 R16. Total Assets R17. Deferred Outflows of Resources R18. Total Assets R19. Total Assets R19. Total Assets and Deferred Outflows of Resources R19. Accounts Payable R21. Interest Payable R22. Due to Other Funds R23. Due to Other Funds R24. Advances from Other Funds R25. Deposits and Advances R26. Loans and Notes Payable R27. Other Liabilities R28. Other Liabilities R29. Other Liabilities R29. Other Liabilities R20. Other Liabilities R21. Interest Payable R22. Due to Other Funds R23. Due to Other Funds R25. Deposits and Advances R26. Loans and Notes Payable R27. Other Liabilities R28. Other Liabilities R29. Other Liabilities R20. Other Liabilities R20. Other Liabilities R21. Interest R20. Other Liabilities R22. Due to Other Funds R23. Due to Other Funds R25. Deposits and Advances R26. Loans and Notes Payable R27. Other Liabilities 2 R28. Other Liabilities 2 R29. Other Liabilities 2 R29. Other Liabilities 3 R30. Total Liabilities 8 R30. Total Liabilities R30. R30. R30. R30. R30. R30. R30. R30.	R08.	Due from Other Governments	11,787					11,787
R11. Prepaid Items	R09.	Advances to Other Funds						Торин и постания пос Постания постания
R12. Loans, Notes, and Contracts Receivable	R10.	Inventories		,				
R13. Other Assets 1	R11.	Prepaid Items						
R14. Other Assets 2	R12.	Loans, Notes, and Contracts Receivable						• • • • • • • • • • • • • • • • • • •
R15. Other Assets 3 S48,341,805 S9,060,969 S0 S0 S10,618,537 S68,021,311 R17. Deferred Outflows of Resources	R13.	Other Assets 1						John Commence and
R16. Total Assets \$49,341,805 \$9,060,969 \$0 \$0 \$10,619,537 \$68,021,311 R17. Deferred Outflows of Resources \$48,341,805 \$9,060,969 \$0 \$0 \$10,618,537 \$68,021,311 Liabilities Liabilities \$40,000,000 \$10,000,000 \$10,000,000 \$10,000,000 \$10,000,000 R27. Contracts and Retainage Payable \$251,823 \$251,823 \$251,823 R28. Other Funds \$228,998 \$2,200 \$231,198 R29. Deposits and Advances \$6,484,039 \$6,484,039 R29. Other Liabilities 1 \$124,892 \$124,892 R29. Other Liabilities 2 \$7,125,945 R29. Other Liabilities 3 \$7,123,745 \$0 \$0 \$0 \$0 \$2,200 \$7,125,945 R29. Deferred Inflows of Resources \$328,638 \$328,638 R20. Source of Resources \$328,638 \$328,638 R20. R20.	R14.	Other Assets 2						And the second s
No. Section	R15.	Other Assets 3						ACCOUNT OF THE PROPERTY OF T
R17. Deferred Outflows of Resources \$48,341,805 \$9,080,969 \$0 \$0 \$10,618,537 \$688,021,311 Liabilities	R16.	Total Assets	\$48,341,805	\$9,060,969	\$0	\$0	\$10,618,537	\$68,021,311
Liabilities R19. Accounts Payable R20. Contracts and Retainage Payable R21. Interest Payable R22. Due to Other Funds R23. Due to Other Governments R24. Advances from Other Funds R25. Deposits and Advances R26. Loans and Notes Payable R27. Other Liabilities 1 R28. Other Liabilities 2 R29. Other Liabilities 3 R30. Total Liabilities R31. Deferred Inflows of Resources R328,638 R33,633 R34,638 R35,638 R35,638 R36,638 R37,125,945 R37,125,945 R38. Object Liabilities 3 R38,638 R38	R17.	Deferred Outflows of Resources	Інцикатичност	Бинго-минический минический соли и менячий	Енимпионического метоном поставления в дении в	от в при на верхительной в при на верхительной в при на верхительной в на верхительной в на верхительной в на в	 От вой в подражения подра подражения подражения под	AND SECTION SE
R19. Accounts Payable 251,823 251,823 R20. Contracts and Retainage Payable ————————————————————————————————————	R18.	Total Assets and Deferred Outflows of Resources	\$48,341,805	\$9,060,969	\$0	\$0	\$10,618,537	\$68,021,311
R20. Contracts and Retainage Payable R21. Interest Payable R22. Due to Other Funds R23. Due to Other Governments R24. Advances from Other Funds R25. Deposits and Advances R26. Loans and Notes Payable R27. Other Liabilities 1 R28. Other Liabilities 2 R29. Other Liabilities 3 R30. Total Liabilities R31. Deferred Inflows of Resources R32. Sas, Sas, Sas, Sas, Sas, Sas, Sas, Sas,		Liabilities	I постоя по постоя по постоя по постоя по постоя по постоя по	Воличения на повет в поличения и в повет в по	I name and a second designation of the second secon	herenessessessessessessessessessessessesses	от в николиническом мен опециональный на применения опециального применения опециального применения опециального при	жини по
R21. Interest Payable 228,998 2,200 231,198 R22. Due to Other Funds 33,993 33,993 R23. Due to Other Governments 33,993 33,993 R24. Advances from Other Funds ————————————————————————————————————	R19.	Accounts Payable	251,823					251,823
R22. Due to Other Funds 228,998 2,200 231,198 R23. Due to Other Governments 33,993 33,993 R24. Advances from Other Funds ————————————————————————————————————	R20.	Contracts and Retainage Payable						
R23. Due to Other Governments 33,993 33,993 R24. Advances from Other Funds 6,484,039 6,484,039 R25. Deposits and Advances 6,484,039 6,484,039 R26. Loans and Notes Payable 124,892 124,892 R27. Other Liabilities 1 124,892 124,892 R28. Other Liabilities 2 124,892 124,892 R29. Other Liabilities 3 \$7,123,745 \$0 \$0 \$0 \$2,200 \$7,125,945 R31. Deferred Inflows of Resources 328,638 328,638	R21.	Interest Payable						AND THE PROPERTY OF THE PROPER
R24. Advances from Other Funds 33,993 R25. Deposits and Advances 6,484,039 R26. Loans and Notes Payable	R22.	Due to Other Funds	228,998				2,200	231,198
R25. Deposits and Advances 6,484,039 R26. Loans and Notes Payable	R23.	Due to Other Governments	33,993					33,993
R26. Loans and Notes Payable R27. Other Liabilities 1 R28. Other Liabilities 2 R29. Other Liabilities 3 R30. Total Liabilities \$7,123,745 \$0 \$0 \$0 \$0 \$2,200 \$7,125,945 R31. Deferred Inflows of Resources 328,638	R24.	Advances from Other Funds						
R27. Other Liabilities 1 124,892 R28. Other Liabilities 2 2 R29. Other Liabilities 3 50 R30. Total Liabilities \$7,123,745 \$0 \$0 \$0 \$2,200 \$7,125,945 R31. Deferred Inflows of Resources 328,638 328,638	R25.	Deposits and Advances	6,484,039					6,484,039
R28. Other Liabilities 2 R29. Other Liabilities 3 R30. Total Liabilities \$\frac{124,692}{2}\$ R31. Deferred Inflows of Resources 328,638	R26.	Loans and Notes Payable						
R29. Other Liabilities 3 \$7,123,745 \$0 \$0 \$0 \$2,200 \$7,125,945 R31. Deferred Inflows of Resources 328,638 328,638 328,638	R27.	Other Liabilities 1	124,892					124,892
R30. Total Liabilities \$7,123,745 \$0 \$0 \$0 \$2,200 \$7,125,945 R31. Deferred Inflows of Resources 328,638 328,638	R28.	Other Liabilities 2						
R31. Deferred Inflows of Resources 328,638 328,638	R29.	Other Liabilities 3						
320,000	R30.	Total Liabilities	\$7,123,745	\$0	\$0	\$0	\$2,200	\$7,125,945
R32. Total Liabilities and Deferred Inflows of Resources \$7,450,383 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60 \$60	R31.	Deferred Inflows of Resources	328,638	and the second of the second o	THE PROPERTY OF THE PROPERTY O	The second secon		328,638
<u> </u>	R32.	Total Liabilities and Deferred Inflows of Resources	\$7,452,383	\$0	\$0	\$0	\$2,200	\$7,454,583

Fund Balances (Deficits) R33. Nonspendable 10,616,337 10,616,337 R34. Restricted 19,955,043 9,060,969 29,016,012 R35. Committed 15,155,000 15,155,000

R36. Assigned 2,180,745 2,180,745

R37. Unassigned 3,598,634 3,598,634

Total Fund Balances (Deficits) R38. \$0 \$40,889,422 \$9,060,969 \$0 \$10,616,337 \$60,566,728 R39.

Total Liabilities, Deferred Inflows of Resources, \$0 \$48,341,805 \$9,060,969 \$0 \$10,618,537 \$68,021,311 and Fund Balances (Deficits)

Special District Name: Orange County Cemetery District Special Districts' Financial Transactions Report Noncurrent Assets, Deferred Outflows of Resources, Noncurrent Liabilities, and Deferred Inflows of Resources Governmental Funds

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
	Noncurrent Assets	Outnows of Resources	innows of Resources
R00.5	Lease Receivable		
	Capital Assets		водного под сем иного од вическом под
R01.	Land	8,748,396	
R02.	Buildings and Improvements	15,255,424	
R03.	Equipment	1,573,359	
R04.	Infrastructure		Annean rection of a recommend to recommend and recommendate in the production of the recommendate in the r
R05.	Intangible Assets – Amortizable		Сомоси воского и подосности и при доступ в мене о воского на исполнения о воского на при доступ в на при дост
R05.5	Lease Assets (Lessee)		ANTICIO CENTRA CONTRA C
R06.	Construction in Progress	2,020,025	Annual contraction for the production of the contraction of the contra
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		A CONTROL CONT
R09.	Less: Accumulated Depreciation/Amortization	-7,633,783	TO THE ADMENT PRODUCTION OF THE EXCEPTION OF THE MAN CONTRACTOR OF THE
R10	Net Pension Asset		The art Minister of State Week William And State Control of State On the State On t
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		CONTINUOS CONTIN
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$19,963,421	
	Deferred Outflows of Resources	неопольность по и неополникования на при неополника на при неополника на при неополника на при неополника на п Неополника на при неополника на при неополни	
R16	Related to Pensions	1,247,804	
R17	Related to OPEB	145,000	
R18	Related to Debt Refunding		Annous un voige en il comme sina comme un un comme in chie secondo de si un comme cammas.
R19	Other Deferred Outflows of Resources		Бинан изона от постания в сесона в инсексования на ования на ования на ования в общения в общени
R20.	Total Deferred Outflows of Resources	\$1,392,804	Повенности постоя основности на постоя на при постоя на постоя на постоя на постоя на постоя на постоя на пост Повенности на постоя
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$21,356,225	A restrict in the state of the

	Noncurrent Liabilities		
R22.	Deposits and Advances	ANTON POTON MICHAEL STATE AND ANTON AND ANTON AND ANTON AND ANTON AND ANTON AND ANTON AND AND AND AND AND AND AND AND AND AN	
R23.	Compensated Absences		288,286
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds	Description of the second and the second sec	. Под серения в под
R28.	Loans (Other Long-Term Debt)	The comment of the co	19,769,227
R29.	Notes (Other Long-Term De-bt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		Experience and accounting accounting and accounting accounting and accounting accounting accounting
R32.	Construction Financing – State		November of the control of the contr
R32.5	Lease Liability	Tomos Caramana A Cara Calandaria (a Maria) (a maria Caramana (a ma	Name construction and authorizing any surrent and effectively with the first of the
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		1,031,416
R35.	Net OPEB Liability		388,000
R36.	Other Noncurrent Liabilities 1	Final Hardistance Particular State Annual Medical Medical Medical State Control of the Control o	
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$21,476,929
	Deferred Inflows of Resources		
R40	Related to Pensions		155,323
R41	Related to OPEB		90,000
R42	Related to Debt Refunding		
R42.5	Related to Leases	M MANISTER MANISTERS AND REPORT OF THE PROPERTY OF THE PROPERT	61,031
R43	Other Deferred Inflows of Resources]
R44.	Total Deferred Inflows of Resources	and more more management and management and an arrangement and an arrangement and arrangement arrangement and arrangement	\$306,354
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	In Agency Trans, Court Berlin (Court Berlin), Transport and Court Berlin (Court Berlin), Court Berlin (\$21,783,283

Special District Name: Orange County Cemetery District Special Districts' Financial Transactions Report Appropriations Limit Information

Fiscal Year: 2023

R01. Appropriations Limit 10,196,404

R02. Total Annual Appropriations Subject to the Limit 2,760,524

R03. Revenues Received (Over) Under Appropriations Limit 57,435,880

Special District Name: Orange County Cemetery District Special Districts' Financial Transactions Report Summary

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
	Governmental Revenues				
R01.	General	9,438,534	опинения килеалиниколической мого мессон и и ческоми	AND MANUSCRIM HOUSE PARKETS OF REPORT HOUSE PARKETS OF THE PARKETS	
R02.	Special Revenue	460,908		CONTRACTOR AND AND CONTRACTOR AND	
R03.	Debt Service			***************************************	
R04.	Capital Projects	CONTRACTOR			
R05.	Permanent	542,211			
R06.	Transportation				
R07.	Total Governmental Reve nues	\$10,441,653			
	Internal Service Revenues				to the manufacture and the special activities the special problem. He say the special conductivity
R08.	Total Operating Revenues	Andrew Angeled State State Control Andrew State	\$0		
R09.	Total Non-Operating Revenues	MANAGEMENTA WHICH DAY HAS AN AND AN AND AND AND AND AND AND AND A	\$0		
R10.	Total Internal Service Reve nues	NAMES OF THE PARTY	\$0		
	Enterprise Revenues				a communication and a property of the company of the control of the company of th
	Operating Revenues				
R11.	Airport		Нестанцинати на станова на применения и применения на применения на применения на применения на применения на п	ONE HOLD OF MAINT STEMPS AND THE MAN AND THE STEEL	
R12.	Electric			DEFENDED THE PROPERTY OF THE P	
R13.	Gas	ALL AND		Anner opera a more a menor anner a marchanta par par par par par par par par par pa	NUMBER OF THE PROPERTY OF THE
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer				
R17.	Solid Waste	ACCORDINATION CONTROL	Exception Control of the Control of Control	Received and section of the contract of the co	
R18.	Transit	European region and resource and resource region arrays of the assessment as social and resource.	Personal Control of the Control of t		
R19.	Water	никуровання на почина на пример на почина на		ANTICONE CONTRACTOR OF THE CONTRACTOR AND THE CONTRACTOR OF THE CO	
R20.	Other Enterprise	and the second and a second	- Серенический посторый нестраний посторый нестраний н	THE CONTROL OF THE CO	
R21.	Conduit	ниченнования на принценення в принценення в принценення в подати в принценення в под	лован компеннованском инкалессион и од отстанавления (CONTRACTOR	
R22.	Transportation				Ментиностичностичностичности и постанация на постанация н
R23.	Total Operating Revenues	Anthropic Programme Comment with the programme Consequent Forest Consequent Forest Consequent Forest Forest Consequent Forest		\$0	
	Non-Operating Revenues	вижения в сониский систем при	доле украименном монето на приначения на приначения в пр	Алиментилогия в на отключения на него подности на него подности на него подности на него на н	Волите (полительной полительной полительн
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port	Contraction of the Contraction o		Rate and definition beautiful to the control of description and control of the co	The control of the co
R28.	Hospital	Extragalism matches de la constante en la companya de la constante en la const	POR PROGRAMMA AND AND AND AND AND AND AND AND AND AN	North Historical in the Control of t	Вилични и и и и и и и и и и и и и и и и и и
R29.	Sewer	Конципацион в намаленноств и неодения выпосно л тесечоског том	Кон изонала инфиналом и инфиналом и по на		Association in the contract of the contract of the contract of the contract of
R30.	Solid Waste	An scenario propried supplied		Annakusteeta kateete kiristella Artiisik irigisee maaa ka baska merse. K	
R31.	Transit			MOCCONATIONAL COMPONING CONTROL CONTRO	раностинення постаний на применя на примена
R32.	Water	fine-pour reception of contract and contract	Reconstitution of the control of the	Recommendation of the control of the	
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation		AND RECOGNISION OF STREET WAS ARRESTED AND STREET AND S		Величения и политира в политира в
R36.	Total Non-Operating Revenues		ителем иметельности помощений и и помощений и и и и и и и и и и и и и и и и и и	\$0	
R36.		\$10,441,653	\$0	\$0	\$10.444.650
1100,	, iotal norolluda	\$10,441,653	AU .	1	\$10,441,653

	Governmental Expenditures				
R37.	General	6,848,547			Ribhan darioù arriestarini del min in tentro la libra se en
R38.	Special Revenue	132			
R39.	Debt Service				
R40.	Capital Projects		Emandica in the second-serving e-carrier second-sec	Министический в метеропология и метеропология	BUILDO BUILDO SUR DE SONO CONTRA DE
R41.	Permanent				
R42.	Transportation [Account Common Anna Common Com	
R43.	Total Governmental Expenditures	\$0.040.670			
N43.	· .	\$6,848,679	- жалып анынын кылымун анынынын актер алын амы	herry manner, personal a response herbert mannes que sen	ACTION OF THE OWNER PROPERTY AND CONTRACTOR OF THE OWNER PROPERTY OWNER PR
R44.	Internal Service Expenses Total Operating Expenses		±0]		
	<u>'</u>		\$0		
R45.	Total Non-Operating Expenses	немерики, ресурсивника положения и предоставления и положения и положения и положения и положения и положения и Положения и положения	\$0	Minimum manipolistica in material constant and a second	THE PROPERTY OF THE PROPERTY O
R46.	Total Internal Service Expenses		\$0	расмасмия магалим измереном поменения положения расма и и и и и и и и и и и и и и и и и и и	онизанными постанования постан
	Enterprise Expenses				
D 47	Operating Expenses				
R47.	Airport				
R48.	Electric	Parameter Company of the Company of			
R49.	Gas	anna makannoo saasaanaan oo saasaa saasaan ah ki kinoo maka saasaa ah ki kinoo maka saasaa saasaa ah kii kino	Состанци пред до из метора по принцен ма компертите метора по пред с	ни междуни и отогором и поможения помостором простедения помостором поможения помостором	
R50.	Harbor and Port	инсоломинальной описанти по в при	AND HER WAS THE READ FOR THE READ FROM THE R	ниженичностичностичности	менниминаличнимине
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				The second secon
R54.	Transit		E-MATTHEWS THE MICHIGAN OF THE PROPERTY OF THE STATE OF T	province and a second contract of the contract	The Control of the Co
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit		ление выполнять написная выполнять написная полисова.		
					Menta manifest transled your activities and the desired and the second and the se
R58.	Transportation			повытельного помента меньтально диноского да вы реше	ATTORNES CONCERNO DE UNA CONTRACTO DE CONTRA
R59.	Total Operating Expenses	Account with the company of the comp		\$0	постинительностью постинительного постинительного постинующей
	Non-Operating Expenses				P
R60.	Airport	An all transferoment to the state of the sta	один и най одиническати по и незадален и поверни выдали и и поверните	овиноски мужение менений принце образование образован	Наприменти применения подразульным применти подражения веренения подражения подражения подражения подражения под
R61.	Electric		error security and the control of th		
R62.	Gas				
R63.	Harbor and Port	ON ALIGNA CONTRACTOR C	ALEMENT AND A THE CONTRACT AND A		
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit	Воличина от при	Виниванический чиносомининоводи и постанованический	The count of the country of the country and th	Annother and the second
R68.	Water			. В серено на применения и при	Вительниковання на применения
R69.	Other Enterprise	инизоринеовраническия напосление советского советского советского советского советского советского советского с	мовачева напричена помоска (спременнувани описа.		месте хистом соот станим измосно чето а него на населения на
R70.	Conduit				
				в него полительного полительного полительного полительного полительного полительного полительного полительного	
R71.	Transportation		MAN MAN SAME SAME SAME SAME SAME SAME SAME SAME	business residential to contract to describe the contract to t	
R72.	Total Non-Operating Expenses		. Annual	\$0	однительно технинкого одничала изгола изгола
R72.5	Total Expenditures/Expenses	\$6,848,679	\$0	\$0	\$6,848,679
		V			<u> </u>
R73.	Transfer In	SANONINGSANIANANANANANANANANANANANANANANANANANAN	where the country and the coun	ин ученим селей изуналив посменицы и посменицы и посменицы	
R74.	Transfer Out	о диновинестине общине общественные общественные общественные общественные общественные общественные общественные обще	льенку примененти при при на при н	THE NORTH HER WAS OF THE TOP AND THE THROUGH SOME THE SECOND THROUGH SOME THROUGH THROUGH SOME THROUGH THROUGH SOME THROUGH SOME THROUGH THROUGH SOME THROUGH SOME THROUGH THROUGH SOME THROUGH THROUGH SOME THROUGH	
R75.	-	\$23,548,016	\$0	\$0	\$23,548,016
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$37,018,714	\$0	\$0	\$37,018,714
R77.	Adjustments	-2	менноманиноманическими	ино оснивает от не оснивает основным можестильным ини	-2

R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$60,566,728	\$0	\$0	\$60,566,728
	Assets				
R79.	Total Current Assets	68,021,311			68,021,311
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$68,021,311	\$0	\$0	\$68,021,311
	Liabilities				Annual control and the control of th
R82.	Total Current Liabilities	7,125,945			7,125,945
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$7,125,945	\$0	\$0	\$7,125,945
R85.	Total Fund Balance/Net Position (Deficit)	\$60,566,728	\$0	\$0	\$60,566,728

Special District of Orange County Cemetery District Special District Financial Transactions Report Footnotes

Fiscal Year: 2023						
FORM DESC	FIELD NAME	FOOTNOTES				
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Other Revenues includes contract administrative fees, filming fees, cell tower revenues (not qualified under leases), credit card rebates and partial reimbursement of costs from County of Orange for installation of flagpole				
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Cemetery) Miscellaneous property tax distribution				
RevenuesExpendituresChangesFundBalances	(R35)Perm-TotalRevenues	(Cemetery) Increase in pre-need sales during FY22-23 resulted in Increase in one-time endowment fees collected; also, reduction due to unrealized loss on investments being less than in prior year.				
RevenuesExpendituresChangesFundBalances	(R35)SpRev-TotalRevenues	(Cemetery) Increase in investment earnings due to investment rate increases across the markets.				
RevenuesExpendituresChangesFundBalances	(R42)Gen- InterestPaymentsonLongTermDebt	(Cemetery) District Issued land-lease backed long-term loan in FY22-23 for the first time. During the fiscal year, one loan principal/interest payment was made in March 2023.				
RevenuesExpendituresChangesFundBalances	(R61.5)Gen- OtherFinancingSources(Uses)Other	(Cemetery) Issuance costs on long-term debt taken out of third party escrow account.				
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Issuance of long-term loan of \$20,000,000 in current fiscal year				
BalanceSheetGovernmentalFunds	(R01)Perm-CashInvestments	Prior year was timing of fund transfer from revenues sitting in County of Orange investment pool to a third-party investment manager. Current year didn't have a lag.				
BalanceSheetGovernmentalFunds	(R02)Gen-Investments	Incoming excess revenues were invested into CalTrust instead of being in cash and additional preneed deposits of over \$2,000,000 were collected through the year.				
BalanceSheetGovernmentalFunds	(R02)Perm-Investments	Monies that were in Cash at County investment pool in prior year were transferred to third party investment managers during the year.				
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	District issued \$20,000,000 in long-term loans for construction/development of a public cemetery. Funds were placed into escrow account with fiscal agent during FY22-23. Additional overage due to revenues in excess of expenditures related to higher than expected pre-need sales.				
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll				
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase due to pre-need purchase of future services that are held as deposits. Also, COunty of Orange provided \$1,000,000 in deposit for future first-responder burial costs at new cemetery.				
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Construction of new cemetery continued and isn't expected to be put into service until 2026 or 2027. CIP will continue to grow until the asset is usable.				
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Prior year was a net pension asset, but current year's GASB 68 valuation calculated a net pension liability based on current funding and market value of assets.				

Total Footnote: 15