

# 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, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer

*Brenda Manriquez*

dgE+90E440w/C6...

Signature

Finance & Accounting Manager

Title

Brenda Manriquez

Name (Please Print)

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

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

Fiscal Year: 2023

District Mailing Address

Street 1 25751 Trabuco Road

Has Address Changed?

Street 2

City Lake Forest

State 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   | A     | Anderson          | Trustee |
| Member 5 | Cynthia    |       | Ward              | Trustee |
| Member   |            |       |                   |         |

District Fiscal 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 Prepared By

|            |                        |       |                       |           |
|------------|------------------------|-------|-----------------------|-----------|
| 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.  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  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

4. 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)?  Yes  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



|  | General     | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental Funds |
|--|-------------|-----------------|--------------|------------------|-----------|--------------------------|
| <b>Revenues</b>  |             |                 |              |                  |           |                          |
| 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  |             |                 |              |                  |           |                          |
| R07. Property Assessments                                    |             |                 |              |                  |           |                          |
| 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                | 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            |             |                 |              |                  |           |                          |
| R18. Total Revenue from Use of Money and Property            | 452,057     | 460,866         | 0            | 0                | -247,139  | 665,784                  |
| Intergovernmental – Federal                                  |             |                 |              |                  |           |                          |
| R19. Aid for Construction                                    |             |                 |              |                  |           |                          |
| R20. Other Intergovernmental – Federal                       |             |                 |              |                  |           |                          |
| R21. Total Intergovernmental – Federal                       | 0           | 0               | 0            | 0                | 0         | 0                        |
| Intergovernmental – State                                    |             |                 |              |                  |           |                          |
| R22. Aid for Construction                                    |             |                 |              |                  |           |                          |
| R23. State Water Project                                     |             |                 |              |                  |           |                          |
| R24. Homeowners Property Tax Relief                          | 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  |             |                 |              |                  |           |                          |
| R31. Member Contributions                                    |             |                 |              |                  |           |                          |
| R32. Claim Adjustments                                       |             |                 |              |                  |           |                          |
| R33. Total Self-Insurance Only                               | 0           | 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             |
| <b>Expenditures</b>  |             |                 |              |                  |           |                          |
| 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         |     |     |              | 1,866,250    |
| R39. Self-Insurance Only – Claims Paid                         |              |             |     |     |              |              |
| R40. Contributions to Outside Agencies                         |              |             |     |     |              |              |
| Debt Service   |              |             |     |     |              |              |
| R40.5 Lease Financing, Principal and Interest Payments         |              |             |     |     |              |              |
| R41. Principal Payments on Long-Term Debt                      | 230,773      |             |     |     |              | 230,773      |
| R42. Interest Payments on Long-Term Debt                       | 379,933      |             |     |     |              | 379,933      |
| R43. Principal and Interest on Short-Term Notes and Warrants   |              |             |     |     |              |              |
| R44. Other Debt Service  |              |             |     |     |              |              |
| R45. Total Debt Service  | 610,706      | 0           | 0   | 0   | 0            | 610,706      |
| R46. Capital Outlay  | 1,153,068    |             |     |     |              | 1,153,068    |
| R47. Other Expenditures  |              |             |     |     |              |              |
| 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)                                 |              |             |     |     |              |              |
| R49.5 Lease Financing  |              |             |     |     |              |              |
| R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)       |              |             |     |     |              |              |
| R51. Construction Financing and Other Long-Term Debt           | 20,000,000   |             |     |     |              | 20,000,000   |
| R51.6 Proceeds from Refinancing on Loans, Notes, and Other     |              |             |     |     |              |              |
| R51.7 Payments to Refinanced Loans, Notes, and Other           |              |             |     |     |              |              |
| R52. Refunding Bonds Proceeds                                  |              |             |     |     |              |              |
| 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  |              |             |     |     |              |              |
| 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           |             |     |     |              | -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

**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 Endowment 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. <b>Principal Outstanding, Beginning of Fiscal Year</b>    |   |   |
| 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. <b>Principal Outstanding, End of Fiscal Year</b>          | \$19,769,227                                    |   |
| R19. Principal Outstanding, Current Portion                    | 401,175   |   |
| R20. <b>Principal Outstanding, Noncurrent Portion</b>          | \$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)     |   |   |
| SD25. Interest 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

Fiscal Year: 2023

|                                 | 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 |
|---------------------------------|---------------|---|---|---------------------------------------|---|--|---|--------------------------------------|
| <b>Governmental</b>             |               |   |   |                                       |   |  |   |                                      |
| <b>Loans</b>                    |               |   |   |                                       |   |  |   |                                      |
| Financing for New Cemetery      | 2023          | 0   | 20,000,000                                | 230,773                               | 19,769,227                                | 401,175                                | 19,368,052                                | 379,933                              |
| <b>Total Governmental Debt:</b> |               | \$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

Fiscal Year: 2023

|   | Governmental Funds | Internal Service Fund | Enterprise Funds |
|---|--------------------|-----------------------|------------------|
| <b>Debt Payments from Debt Forms</b>                    |                    |                       |                  |
| R01. Long-Term Debt (Bonds, COP, and Other Agency Debt) |                    |                       |                  |
| R02. Other Long-Term Debt                               | 610,706            |                       |                  |
| R03. Construction Financing                             |                    |                       |                  |
| R04. Lease Obligations (Purchase Agreements)            |                    |                       |                  |
| R05. <b>Total Debt Payments from Debt Forms</b>         | \$610,706          | \$0                   | \$0              |
| R06. <b>Debt Service</b>                                | 610,706            |                       |                  |
| R07. <b>Difference</b>                                  | \$0                | \$0                   | \$0              |
| R08. Reason for Difference                              |                    |                       |                  |



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

Fiscal Year: 2023

|   | General             | Special Revenue    | Debt Service | Capital Projects | Permanent           | Total Governmental Funds |
|---|---------------------|--------------------|--------------|------------------|---------------------|--------------------------|
| <b>Assets</b>   |                     |                    |              |                  |                     |                          |
| R01. Cash and Investments                                       | 29,521,861          | 39,431             |              |                  | 266,669             | 29,827,961               |
| R02. Investments  | 18,286,019          | 8,965,859          |              |                  | 10,125,569          | 37,377,447               |
| R03. Accounts Receivable (net)                                  | 318,607             |                    |              |                  |                     | 318,607                  |
| R04. Taxes Receivable   | 58,938              |                    |              |                  |                     | 58,938                   |
| R05. Interest Receivable (net)                                  | 75,730              | 55,679             |              |                  |                     | 131,409                  |
| R05.5 Leases Receivable   | 63,964              |                    |              |                  |                     | 63,964                   |
| R07. Due from Other Funds                                       | 4,899               |                    |              |                  | 226,299             | 231,198                  |
| R08. Due from Other Governments                                 | 11,787              |                    |              |                  |                     | 11,787                   |
| R09. Advances to Other Funds                                    |                     |                    |              |                  |                     |                          |
| R10. Inventories  |                     |                    |              |                  |                     |                          |
| R11. Prepaid Items  |                     |                    |              |                  |                     |                          |
| R12. Loans, Notes, and Contracts Receivable                     |                     |                    |              |                  |                     |                          |
| R13. Other Assets 1   |                     |                    |              |                  |                     |                          |
| R14. Other Assets 2   |                     |                    |              |                  |                     |                          |
| R15. Other Assets 3   |                     |                    |              |                  |                     |                          |
| R16. <b>Total Assets</b>  | <b>\$48,341,805</b> | <b>\$9,060,969</b> | <b>\$0</b>   | <b>\$0</b>       | <b>\$10,618,537</b> | <b>\$68,021,311</b>      |
| R17. <b>Deferred Outflows of Resources</b>                      |                     |                    |              |                  |                     |                          |
| R18. <b>Total Assets and Deferred Outflows of Resources</b>     | <b>\$48,341,805</b> | <b>\$9,060,969</b> | <b>\$0</b>   | <b>\$0</b>       | <b>\$10,618,537</b> | <b>\$68,021,311</b>      |
| <b>Liabilities</b>  |                     |                    |              |                  |                     |                          |
| R19. Accounts Payable   | 251,823             |                    |              |                  |                     | 251,823                  |
| R20. Contracts and Retainage Payable                            |                     |                    |              |                  |                     |                          |
| R21. Interest Payable   |                     |                    |              |                  |                     |                          |
| 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                                  |                     |                    |              |                  |                     |                          |
| R25. Deposits and Advances                                      | 6,484,039           |                    |              |                  |                     | 6,484,039                |
| R26. Loans and Notes Payable                                    |                     |                    |              |                  |                     |                          |
| R27. Other Liabilities 1  | 124,892             |                    |              |                  |                     | 124,892                  |
| R28. Other Liabilities 2  |                     |                    |              |                  |                     |                          |
| R29. Other Liabilities 3  |                     |                    |              |                  |                     |                          |
| R30. <b>Total Liabilities</b>                                   | <b>\$7,123,745</b>  | <b>\$0</b>         | <b>\$0</b>   | <b>\$0</b>       | <b>\$2,200</b>      | <b>\$7,125,945</b>       |
| R31. <b>Deferred Inflows of Resources</b>                       | 328,638             |                    |              |                  |                     | 328,638                  |
| R32. <b>Total Liabilities and Deferred Inflows of Resources</b> | <b>\$7,452,383</b>  | <b>\$0</b>         | <b>\$0</b>   | <b>\$0</b>       | <b>\$2,200</b>      | <b>\$7,454,583</b>       |

**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    |
| R38. <b>Total Fund Balances (Deficits)</b>   | \$40,889,422 | \$9,060,969 | \$0 | \$0 | \$10,616,337 | \$60,566,728 |
| R39. <b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b> | \$48,341,805 | \$9,060,969 | \$0 | \$0 | \$10,618,537 | \$68,021,311 |

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

Fiscal Year: 2023

|                                       |   | Noncurrent Assets/Deferred<br>Outflows of Resources | Noncurrent Liabilities/Deferred<br>Inflows of Resources |
|---------------------------------------|---|---|---|
| <b>Noncurrent Assets</b>              |   |   |   |
| R00.5                                 | Lease Receivable  |   |   |
| <b>Capital Assets</b>                 |   |   |   |
| R01.                                  | Land  | 8,748,396   |   |
| R02.                                  | Buildings and Improvements  | 15,255,424  |   |
| R03.                                  | Equipment   | 1,573,359   |   |
| R04.                                  | Infrastructure  |   |   |
| R05.                                  | Intangible Assets – Amortizable                                   |   |   |
| R05.5                                 | Lease Assets (Lessee)   |   |   |
| R06.                                  | Construction in Progress  | 2,020,025   |   |
| R07.                                  | Intangible Assets – Nonamortizable                                |   |   |
| R08.                                  | Other Capital Assets  |   |   |
| R09.                                  | Less: Accumulated Depreciation/Amortization                       | -7,633,783  |   |
| R10                                   | Net Pension Asset   |   |   |
| R11                                   | Net OPEB Asset  |   |   |
| R12                                   | Other Noncurrent Assets 1   |   |   |
| R13                                   | Other Noncurrent Assets 2   |   |   |
| R14                                   | Other Noncurrent Assets 3   |   |   |
| R15.                                  | <b>Total Noncurrent Assets</b>                                    | <b>\$19,963,421</b>                                 |   |
| <b>Deferred Outflows of Resources</b> |   |   |   |
| R16                                   | Related to Pensions   | 1,247,804   |   |
| R17                                   | Related to OPEB   | 145,000   |   |
| R18                                   | Related to Debt Refunding   |   |   |
| R19                                   | Other Deferred Outflows of Resources                              |   |   |
| R20.                                  | <b>Total Deferred Outflows of Resources</b>                       | <b>\$1,392,804</b>                                  |   |
| R21.                                  | <b>Total Noncurrent Assets and Deferred Outflows of Resources</b> | <b>\$21,356,225</b>                                 |   |

**Noncurrent Liabilities**

|                                      |   |  |                     |
|--------------------------------------|---|--|---------------------|
| R22.                                 | Deposits and Advances   |  |                     |
| R23.                                 | Compensated Absences  |  | 288,286             |
| R24.                                 | General Obligation Bonds  |  |                     |
| R25.                                 | Revenue Bonds   |  |                     |
| R26.                                 | Certificates of Participation   |  |                     |
| R27.                                 | Other Bonds   |  |                     |
| R28.                                 | Loans (Other Long-Term Debt)  |  | 19,769,227          |
| R29.                                 | Notes (Other Long-Term Debt)  |  |                     |
| R30.                                 | Other (Other Long-Term Debt)  |  |                     |
| R31.                                 | Construction Financing – Federal                                      |  |                     |
| R32.                                 | Construction Financing – State  |  |                     |
| R32.5                                | Lease Liability   |  |                     |
| R33.                                 | Lease Obligations (Purchase Agreements)                               |  |                     |
| R34.                                 | Net Pension Liability   |  | 1,031,416           |
| R35.                                 | Net OPEB Liability  |  | 388,000             |
| R36.                                 | Other Noncurrent Liabilities 1  |  |                     |
| R37.                                 | Other Noncurrent Liabilities 2  |  |                     |
| R38.                                 | Other Noncurrent Liabilities 3  |  |                     |
| R39.                                 | <b>Total Noncurrent Liabilities</b>                                   |  | <b>\$21,476,929</b> |
| <b>Deferred Inflows of Resources</b> |   |  |                     |
| R40.                                 | Related to Pensions   |  | 155,323             |
| R41.                                 | Related to OPEB   |  | 90,000              |
| R42.                                 | Related to Debt Refunding   |  |                     |
| R42.5                                | Related to Leases   |  | 61,031              |
| R43.                                 | Other Deferred Inflows of Resources                                   |  |                     |
| R44.                                 | <b>Total Deferred Inflows of Resources</b>                            |  | <b>\$306,354</b>    |
| R45.                                 | <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b> |  | <b>\$21,783,283</b> |

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 | \$7,435,880 |

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

Fiscal Year: 2023

|   | Governmental Funds  | Internal Service Fund | Enterprise Fund | Total               |
|---|---------------------|-----------------------|-----------------|---------------------|
| <b>Governmental Revenues</b>                |                     |                       |                 |                     |
| R01. General                                | 9,438,534           |                       |                 |                     |
| R02. Special Revenue                        | 460,908             |                       |                 |                     |
| R03. Debt Service                           |                     |                       |                 |                     |
| R04. Capital Projects                       |                     |                       |                 |                     |
| R05. Permanent                              | 542,211             |                       |                 |                     |
| R06. Transportation                         |                     |                       |                 |                     |
| R07. <b>Total Governmental Revenues</b>     | <b>\$10,441,653</b> |                       |                 |                     |
| <b>Internal Service Revenues</b>            |                     |                       |                 |                     |
| R08. Total Operating Revenues               |                     | \$0                   |                 |                     |
| R09. Total Non-Operating Revenues           |                     | \$0                   |                 |                     |
| R10. <b>Total Internal Service Revenues</b> |                     | <b>\$0</b>            |                 |                     |
| <b>Enterprise Revenues</b>                  |                     |                       |                 |                     |
| <b>Operating Revenues</b>                   |                     |                       |                 |                     |
| R11. Airport                                |                     |                       |                 |                     |
| R12. Electric                               |                     |                       |                 |                     |
| R13. Gas                                    |                     |                       |                 |                     |
| R14. Harbor and Port                        |                     |                       |                 |                     |
| R15. Hospital                               |                     |                       |                 |                     |
| R16. Sewer                                  |                     |                       |                 |                     |
| R17. Solid Waste                            |                     |                       |                 |                     |
| R18. Transit                                |                     |                       |                 |                     |
| R19. Water                                  |                     |                       |                 |                     |
| R20. Other Enterprise                       |                     |                       |                 |                     |
| R21. Conduit                                |                     |                       |                 |                     |
| R22. Transportation                         |                     |                       |                 |                     |
| R23. <b>Total Operating Revenues</b>        |                     |                       | \$0             |                     |
| <b>Non-Operating Revenues</b>               |                     |                       |                 |                     |
| R24. Airport                                |                     |                       |                 |                     |
| R25. Electric                               |                     |                       |                 |                     |
| R26. Gas                                    |                     |                       |                 |                     |
| R27. Harbor and Port                        |                     |                       |                 |                     |
| R28. Hospital                               |                     |                       |                 |                     |
| R29. Sewer                                  |                     |                       |                 |                     |
| R30. Solid Waste                            |                     |                       |                 |                     |
| R31. Transit                                |                     |                       |                 |                     |
| R32. Water                                  |                     |                       |                 |                     |
| R33. Other Enterprise                       |                     |                       |                 |                     |
| R34. Conduit                                |                     |                       |                 |                     |
| R35. Transportation                         |                     |                       |                 |                     |
| R36. <b>Total Non-Operating Revenues</b>    |                     |                       | \$0             |                     |
| R36.5 <b>Total Revenues</b>                 | <b>\$10,441,653</b> | <b>\$0</b>            | <b>\$0</b>      | <b>\$10,441,653</b> |

**Governmental Expenditures**

|   |                    |  |  |  |
|---|--------------------|--|--|--|
| R37. General                                | 6,848,547          |  |  |  |
| R38. Special Revenue                        | 132                |  |  |  |
| R39. Debt Service                           |                    |  |  |  |
| R40. Capital Projects                       |                    |  |  |  |
| R41. Permanent                              |                    |  |  |  |
| R42. Transportation                         |                    |  |  |  |
| R43. <b>Total Governmental Expenditures</b> | <b>\$6,848,679</b> |  |  |  |

**Internal Service Expenses**

|   |  |            |  |  |
|---|--|------------|--|--|
| R44. Total Operating Expenses               |  | \$0        |  |  |
| R45. Total Non-Operating Expenses           |  | \$0        |  |  |
| R46. <b>Total Internal Service Expenses</b> |  | <b>\$0</b> |  |  |

**Enterprise Expenses**

**Operating Expenses**

|                                      |  |  |     |  |
|--------------------------------------|--|--|-----|--|
| R47. Airport                         |  |  |     |  |
| R48. Electric                        |  |  |     |  |
| R49. Gas                             |  |  |     |  |
| R50. Harbor and Port                 |  |  |     |  |
| R51. Hospital                        |  |  |     |  |
| R52. Sewer                           |  |  |     |  |
| R53. Solid Waste                     |  |  |     |  |
| R54. Transit                         |  |  |     |  |
| R55. Water                           |  |  |     |  |
| R56. Other Enterprise                |  |  |     |  |
| R57. Conduit                         |  |  |     |  |
| R58. Transportation                  |  |  |     |  |
| R59. <b>Total Operating Expenses</b> |  |  | \$0 |  |

**Non-Operating Expenses**

|  |                    |            |            |                    |
|--|--------------------|------------|------------|--------------------|
| R60. Airport                             |                    |            |            |                    |
| R61. Electric                            |                    |            |            |                    |
| R62. Gas                                 |                    |            |            |                    |
| R63. Harbor and Port                     |                    |            |            |                    |
| R64. Hospital                            |                    |            |            |                    |
| R65. Sewer                               |                    |            |            |                    |
| R66. Solid Waste                         |                    |            |            |                    |
| R67. Transit                             |                    |            |            |                    |
| R68. Water                               |                    |            |            |                    |
| R69. Other Enterprise                    |                    |            |            |                    |
| R70. Conduit                             |                    |            |            |                    |
| R71. Transportation                      |                    |            |            |                    |
| R72. <b>Total Non-Operating Expenses</b> |                    |            | \$0        |                    |
| R72.5 <b>Total Expenditures/Expenses</b> | <b>\$6,848,679</b> | <b>\$0</b> | <b>\$0</b> | <b>\$6,848,679</b> |

|                   |  |  |  |  |
|-------------------|--|--|--|--|
| R73. Transfer In  |  |  |  |  |
| R74. Transfer Out |  |  |  |  |

|   |                     |            |            |                     |
|---|---------------------|------------|------------|---------------------|
| R75. <b>Change in Fund Balance/Net Position</b>                           | <b>\$23,548,016</b> | <b>\$0</b> | <b>\$0</b> | <b>\$23,548,016</b> |
| R76. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b> | <b>\$37,018,714</b> | <b>\$0</b> | <b>\$0</b> | <b>\$37,018,714</b> |
| R77. Adjustments  | -2                  |            |            | -2                  |

|                    |  |              |     |     |              |
|--------------------|--|--------------|-----|-----|--------------|
| R78.               | <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b> | \$60,566,728 | \$0 | \$0 | \$60,566,728 |
| <b>Assets</b>      |  |              |     |     |              |
| R79.               | Total Current Assets   | 68,021,311   |     |     | 68,021,311   |
| R80.               | Total Noncurrent Assets  |              |     |     |              |
| R81.               | <b>Total Assets</b>  | \$68,021,311 | \$0 | \$0 | \$68,021,311 |
| <b>Liabilities</b> |  |              |     |     |              |
| R82.               | Total Current Liabilities                                      | 7,125,945    |     |     | 7,125,945    |
| R83.               | Total Noncurrent Liabilities                                   |              |     |     |              |
| R84.               | <b>Total Liabilities</b>                                       | \$7,125,945  | \$0 | \$0 | \$7,125,945  |
| R85.               | <b>Total Fund Balance/Net Position (Deficit)</b>               | \$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 pre-need 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