

**Orange County Cemetery District**  
**Balance Sheet - Unaudited**  
**Governmental Funds**  
**December 31, 2024**

	<u>General</u>	<u>Special Revenue Fund</u>	<u>Debt Service Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
		<u>Endowment Care Income</u>	<u>2022 Loan Repayment</u>	<u>Endowment Care Principal</u>	
<b>Assets:</b>					
Cash and investments:					
County cash and investments	\$ 3,927,931	\$ 66,067	\$ 610,707	\$ -	\$ 4,604,705
County cash and investments (Pre-need)	2,297,988	-	-	-	2,297,988
Third party cash and investments*	15,924,321	10,261,741	-	-	26,186,062
Third party cash and investments (Pre-need)*	6,176,309	-	-	-	6,176,309
Cash in bank - District Wells Fargo Account	404,961	-	-	-	404,961
Imprest cash	800	-	-	-	800
Restricted cash and investments:					
County cash and investments	-	-	-	335,514	335,514
Third party cash and investments*	-	-	-	11,350,137	11,350,137
Restricted cash held in escrow	19,955,043	-	-	-	19,955,043
Due from County of Orange	-	-	-	-	-
Interest receivable	42,859	69,582	-	-	112,441
Accounts receivable (year-end accruals)	-	-	-	-	-
<b>Total assets</b>	<b>\$ 48,730,211</b>	<b>\$ 10,397,390</b>	<b>\$ 610,707</b>	<b>\$ 11,685,651</b>	<b>\$ 71,423,959</b>
<b>Liabilities and fund balances:</b>					
Liabilities:					
Accounts & sales tax payable	\$ 9,819	\$ -	\$ -	\$ -	\$ 9,819
Accrued payroll	155,851	-	-	-	155,851
Due to other county funds	-	-	-	-	-
Loan Payable - ST	-	-	-	-	-
Pre-need deposits - First Responders	1,000,000	-	-	-	1,000,000
Pre-need deposits	5,977,261	-	-	-	5,977,261
<b>Total liabilities</b>	<b>7,142,930</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,142,931</b>
Net position:					
Non-spendable	-	-	-	11,685,651	11,685,651
Restricted	19,955,043	10,397,390	-	-	30,352,432
Committed - Land Development	15,155,000	-	-	-	15,155,000
Assigned - Pre-Need	1,513,874	-	-	-	1,513,874
Assigned - Land Development	2,347,749	-	-	-	2,347,749
Unassigned (mimumum fund balance)	2,615,616	-	610,707	-	3,226,323
<b>Total net position</b>	<b>41,587,281</b>	<b>10,397,390</b>	<b>610,707</b>	<b>11,685,651</b>	<b>64,281,028</b>
<b>Total liabilities and net position</b>	<b>\$ 48,730,211</b>	<b>\$ 10,397,390</b>	<b>\$ 610,707</b>	<b>\$ 11,685,651</b>	<b>\$ 71,423,959</b>

\* Balances are based on monthly investment statements from third party investors and will fluctuate monthly based on market value changes.