



Independent Accountant's Report on  
Applying Agreed-Upon Procedures Related to  
the Article XIII-B Appropriations Limit Calculation  
for the Fiscal Year Ended June 30, 2024

**Orange County Cemetery District**



## Independent Accountant's Report

To the Board of Trustees  
Orange County Cemetery District  
Lake Forest, California

We have performed the procedures enumerated below, on the Appropriations Limit Calculation of the Orange County Cemetery District (District) prepared in accordance with Article XIII-B of the California Constitution for the fiscal year ended June 30, 2024. The District's management is responsible for the Appropriations Limit Calculation.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of assisting the District in evaluating its Appropriations Limit Calculation and we will report on findings based on the procedures performed. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and associated findings are as follows:

1. We obtained the completed worksheets setting forth the calculations necessary to establish the District's Appropriations Limit and compared the 2023-24 limit and annual adjustment factors included in those worksheets to the limit and annual adjustment factors that were adopted by resolution of the District's Board of Trustees. We also compared the population and inflation options included in the aforementioned worksheets to those that were selected by a recorded vote of the District's Board of Trustees.

**Finding:** No exceptions were found as a result of this procedure.

2. We added last year's limit to the annual adjustment amount and compared the resulting amount to the 2023-24 Appropriations Limit.

**Finding:** No exceptions were found as a result of this procedure.

3. We compared the current year information to the worksheets described in No. 1 above and to information provided by the California State Department of Finance.

**Finding:** No exceptions were found as a result of this procedure.

4. We agreed the prior year Appropriations Limit to the prior year Appropriations Limit adopted by the District's Board of Trustees.

**Finding:** No exceptions were found as a result of this procedure.

We were engaged by the District to perform this agreed upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the Appropriations Limit Calculation for the fiscal year ended June 30, 2024. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you. No procedures have been performed with respect to the determination of the appropriation limit for the base year, as defined by Article XIII-B of the California Constitution.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the District's Board of Trustees and management of the District and is not intended to be and should not be used by anyone other than those specific parties.

The image shows a handwritten signature in black ink that reads "Eide Bailly LLP". The signature is written in a cursive, flowing style.

Laguna Hills, California  
January 27, 2025