

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

**Special District Name: Orange County Cemetery District**

Fiscal Year: **2022**

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*

Je4p8R2uFbNkOh...

Finance & Accounting Manager

Signature

Title

Brenda Manriquez

1/27/2023

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:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
P.O. Box 942850  
Sacramento, CA 94250

Express Mailing Address:  
State Controller's Office  
Local Government Programs and Services Division  
Local Government Reporting Section  
3301 C Street, Suite 700  
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/27/2023 2:14:46 PM

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

**Fiscal Year: 2022**

**District Mailing Address**

Street 1	25751 Trabuco Road	<input type="checkbox"/> 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	Elde 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

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: 2022

Activity: (1 of 1) (Record Completed)

Cemetery

Revenues	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	2,458,460					2,458,460
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)	167,848					167,848
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments	3,075					3,075
R10. Penalties and Costs of Delinquent Taxes and Assessments	406					406
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	2,629,789	0	0	0	0	2,629,789
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	-536,148	62,604			-563,537	-1,037,081
R16. Rents, Leases, Concessions, and Royalties	32,281					32,281
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	-503,867	62,604	0	0	-563,537	-1,004,800

Intergovernmental - Federal





**Special and Extraordinary Items**

R63. Special Item										
R64. Extraordinary Item										
R65. Total Special and Extraordinary Items	0	0	0	0	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$2,131,951	\$61,905	\$0	\$0	\$0	\$0	\$242,763	\$0	\$2,436,619	
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$16,212,441	\$8,538,288	\$0	\$0	\$0	\$0	\$9,831,363	\$0	\$94,582,092	
R68. Adjustment	3									3
R69. Reason for Adjustment	Rounding									
R70. Fund Balances (Deficits), End of Fiscal Year	\$18,344,395	\$8,600,193	\$0	\$0	\$0	\$0	\$10,074,126	\$0	\$37,018,714	

**Note:**

(R69) Gen-Reason for Adjustment: Rounding

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

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Assets</b>						
R01. Cash and Investments	9,955,744	30,941			1,868,520	11,855,205
R02. Investments	13,408,131	8,520,625			8,068,682	29,997,438
R03. Accounts Receivable (net)	612,683					612,683
R04. Taxes Receivable	53,072					53,072
R05. Interest Receivable (net)	15,269	48,658				63,927
R07. Due from Other Funds	178,364				137,549	315,913
R08. Due from Other Governments	149,081					149,081
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1	103,721					103,721
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$24,476,065	\$8,600,224	\$0	\$0	\$10,074,751	\$43,151,040
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$24,476,065	\$8,600,224	\$0	\$0	\$10,074,751	\$43,151,040
<b>Liabilities</b>						



R19. Accounts Payable	402,473					402,473
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds	315,289			625		315,914
R23. Due to Other Governments	102,226	31				102,257
R24. Advances from Other Funds						
R25. Deposits and Advances	4,537,567					4,537,567
R26. Loans and Notes Payable						
R27. Other Liabilities 1	105,205					105,205
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$5,462,760	\$31	\$0	\$625	\$0	\$5,463,416
R31. Deferred Inflows of Resources	668,910					668,910
R32. Total Liabilities and Deferred Inflows of Resources	\$6,131,670	\$31	\$0	\$625	\$0	\$6,132,326

**Fund Balances (Deficits)**

R33. Nonspendable					10,074,126	10,074,126			
R34. Restricted		8,600,193							8,600,193
R35. Committed	15,155,000								15,155,000
R36. Assigned									
R37. Unassigned	3,189,395								3,189,395
<b>R38. Total Fund Balances (Deficits)</b>	<b>\$18,344,395</b>	<b>\$8,600,193</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,074,126</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$37,018,714</b>
<b>R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)</b>	<b>\$24,476,065</b>	<b>\$8,600,224</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,074,751</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$43,151,040</b>

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: 2022

Noncurrent Assets/Deferred Noncurrent Liabilities/Deferred

Outflows of Resources      Inflows of Resources

	Outflows of Resources	Inflows of Resources
<b>Noncurrent Assets</b>		
R00.5 Lease Receivable	103,721	
<b>Capital Assets</b>		
R01. Land	8,748,396	
R02. Buildings and Improvements	14,744,781	
R03. Equipment	1,573,359	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R05.5 Lease Assets (Lessee)		
R06. Construction in Progress	1,407,006	
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-7,164,978	
R10 Net Pension Asset	1,394,665	
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>	\$20,806,950	
	<b>Deferred Outflows of Resources</b>		
R16	Related to Pensions	636,105	
R17	Related to OPEB	125,000	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	<b>Total Deferred Outflows of Resources</b>	\$761,105	
R21.	<b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	\$21,568,055	

**Noncurrent Liabilities**

R22.	Deposits and Advances		
R23.	Compensated Absences	266,420	
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
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		
R35.	Net OPEB Liability	333,000	
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	<b>Total Noncurrent Liabilities</b>	<b>\$599,420</b>	
<b>Deferred Inflows of Resources</b>			
R40	Related to Pensions	1,827,694	
R41	Related to OPEB	167,000	

R42 Related to Debt Refunding

R42.5 Related to Leases

100,766

R43 Other Deferred Inflows of Resources

**R44. Total Deferred Inflows of Resources**

**\$2,095,460**

**R45. Total Noncurrent Liabilities and Deferred Inflows of Resources**

**\$2,694,880**

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

**Fiscal Year: 2022**

R01. Appropriations Limit	9,502,473
R02. Total Annual Appropriations Subject to the Limit	2,626,496
<b>R03. Revenues Received (Over) Under Appropriations Limit</b>	<b>\$6,875,977</b>

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Cemetery) Implementation of GASB 87 Lease standard resulted in recognition of a lease revenue for the first time.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Cell tower lease revenue that is not subject to GASB 87, credit card rebates, contract fees related to pre-need purchases of interment spaces & services.
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Cemetery) Miscellaneous refunds of investment admin fees from the County of Orange.
RevenuesExpendituresChangesFundBalances	(R35)Perm-TotalRevenues	(Cemetery) Investment earnings line equals the unrealized losses for the fiscal year. There was a significant decrease from the prior year due to economic conditions that the market value represents.
RevenuesExpendituresChangesFundBalances	(R35)SpRev-TotalRevenues	(Cemetery) Decrease in investment income due to economic conditions that caused significant unrealized losses that offset the earned investment income.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Cemetery) Decrease due to one-time capital projects completed in the prior year. Current year capital outlay included smaller one-time capital projects and ongoing new cemetery development costs.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Increase due to current year revenue exceeding current year expenses which added to the cash balances. These funds are being set-aside to use for the development of a fourth cemetery property.
BalanceSheetGovernmentalFunds	(R01)Perm-CashInvestments	Increase due to current year endowment revenues collected of approximately \$800,000
BalanceSheetGovernmentalFunds	(R13)Gen-OtherAssets1	Implementation of GASB 87 for Leases created a new lease receivable line item on our financial statements.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued payroll
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Total liabilities increased due to recognition of customer deposits during the fiscal year of approximately \$900,000 that added to the total balance. Also, increase due to timing of year-end invoices allowed for additional accounts payable accruals to be included.
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	The District is developing a fourth cemetery and has ongoing engineering/planning/design expenses that have accumulated and will continue to be incurred until construction is complete.



NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	There is a net pension asset, not a net pension liability
Total Footnote: 13		