

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

Fiscal Year: 2023

District Mailing Address

Street 1 Has Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Kelly"/>	<input type="text"/>	<input type="text" value="Rivers"/>	<input type="text" value="Trustee"/>
Member 2	<input type="text" value="Robert"/>	<input type="text" value="N"/>	<input type="text" value="Hatch"/>	<input type="text" value="Trustee"/>
Member 3	<input type="text" value="Maribel"/>	<input type="text"/>	<input type="text" value="Marroquin-Waldram"/>	<input type="text" value="Trustee"/>
Member 4	<input type="text" value="Vladimir"/>	<input type="text" value="A"/>	<input type="text" value="Anderson"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Cynthia"/>	<input type="text"/>	<input type="text" value="Ward"/>	<input type="text" value="Trustee"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Tim"/>	<input type="text"/>	<input type="text" value="Deutsch"/>	<input type="text" value="General Manager"/>	<input type="text" value="t.deutsch@orccd.com"/>
Official 2	<input type="text" value="Brenda"/>	<input type="text"/>	<input type="text" value="Manriquez"/>	<input type="text" value="Finance & Accounting Manager"/>	<input type="text" value="b.manriquez@orccd.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
Telephone Email

Independent Auditor

Firm Name
First Name M. I. Last Name
Telephone

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
Revenues							
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
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				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. 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)	
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
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

Fiscal Year: 2023

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

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
Assets						
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. Total Assets	\$48,341,805	\$9,060,969	\$0	\$0	\$10,618,537	\$68,021,311
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$48,341,805	\$9,060,969	\$0	\$0	\$10,618,537	\$68,021,311
Liabilities						
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. Total Liabilities	\$7,123,745	\$0	\$0	\$0	\$2,200	\$7,125,945
R31. Deferred Inflows of Resources	328,638					328,638
R32. Total Liabilities and Deferred Inflows of Resources	\$7,452,383	\$0	\$0	\$0	\$2,200	\$7,454,583

Fund Balances (Deficits)

R33. Nondisposable					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. Total Fund Balances (Deficits)	\$40,889,422	\$9,060,969	\$0	\$0	\$10,616,337	\$60,566,728
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$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 Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable	[]	[]
Capital Assets			
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.	Total Noncurrent Assets	\$19,963,421	[]
Deferred Outflows of Resources			
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.	Total Deferred Outflows of Resources	\$1,392,804	[]
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$21,356,225	[]

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. 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		61,031
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$306,354
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$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	\$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
Governmental Revenues				
R01. General	9,438,534			
R02. Special Revenue	460,908			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent	542,211			
R06. Transportation				
R07. Total Governmental Revenues	\$10,441,653			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
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. Total Operating Revenues			\$0	
Non-Operating Revenues				
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. Total Non-Operating Revenues			\$0	
R36.5 Total Revenues	\$10,441,653	\$0	\$0	\$10,441,653

Governmental Expenditures			
R37.	General	6,848,547	
R38.	Special Revenue	132	
R39.	Debt Service		
R40.	Capital Projects		
R41.	Permanent		
R42.	Transportation		
R43.	Total Governmental Expenditures	\$6,848,679	
Internal Service Expenses			
R44.	Total Operating Expenses		\$0
R45.	Total Non-Operating Expenses		\$0
R46.	Total Internal Service Expenses		\$0
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.	Total Operating Expenses		\$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.	Total Non-Operating Expenses		\$0
R72.5	Total Expenditures/Expenses	\$6,848,679	\$0
R73.	Transfer In		
R74.	Transfer Out		
R75.	Change in Fund Balance/Net Position	\$23,548,016	\$0
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$37,018,714	\$0
R77.	Adjustments	-2	-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					
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 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