

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

Fiscal Year: 2024

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: 2024

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%)	2,781,677					2,781,677
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)	213,557					213,557
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments	4,824					4,824
R10.	Penalties and Costs of Delinquent Taxes and Assessments	727					727
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	3,000,785	0	0	0	0	3,000,785
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	1,341,646	890,411			191,777	2,423,834
R16.	Rents, Leases, Concessions, and Royalties	45,494					45,494
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	1,387,140	890,411	0	0	191,777	2,469,328
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	10,543					10,543
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	10,543	0	0	0	0	10,543
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	4,388,669				570,750	4,959,419
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	109,207	27				109,234
R35.	Total Revenues	\$8,896,344	\$890,438	\$0	\$0	\$762,527	\$10,549,309
Expenditures							
R36.	Salaries and Wages	2,446,220					2,446,220

R37. Employee Benefits	965,065					965,065
R38. Services and Supplies	1,996,786	158				1,996,944
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	401,175					401,175
R42. Interest Payments on Long-Term Debt	820,238					820,238
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	1,221,413	0	0	0	0	1,221,413
R46. Capital Outlay	1,123,966					1,123,966
R47. Other Expenditures						
R48. Total Expenditures	\$7,753,450	\$158	\$0	\$0	\$0	\$7,753,608
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$1,142,894	\$890,280	\$0	\$0	\$762,527	\$2,795,701
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						
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						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
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	\$1,142,894	\$890,280	\$0	\$0	\$762,527	\$2,795,701
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$40,889,422	\$9,060,969	\$0	\$0	\$10,616,337	\$60,566,728
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$42,032,316	\$9,951,249	\$0	\$0	\$11,378,864	\$63,362,429

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: 2024

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	\$19,769,227
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	
R16. Principal Paid in Current Fiscal Year	401,175
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$19,368,052
R19. Principal Outstanding, Current Portion	418,079
R20. Principal Outstanding, Noncurrent Portion	\$18,949,973
R21. Interest Paid in Current Fiscal Year	820,238
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: 2024

	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	19,769,227	0	401,175	19,368,052	418,079	18,949,973	820,238
Total Governmental Debt:		\$19,769,227	\$0	\$401,175	\$19,368,052	\$418,079	\$18,949,973	\$820,238

Special District Name: Orange County Cemetery District
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	1,221,413		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$1,221,413	\$0	\$0
R06. Debt Service	1,221,413		
R07. Difference	\$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: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	27,712,065	56,474			143,297	27,911,836
R02. Investments	21,526,181	9,836,623			11,220,517	42,583,321
R03. Accounts Receivable (net)	127,806					127,806
R04. Taxes Receivable	52,818					52,818
R05. Interest Receivable (net)	79,264	58,152				137,416
R05.5 Leases Receivable	21,943					21,943
R07. Due from Other Funds	1,250				16,300	17,550
R08. Due from Other Governments	9,296					9,296
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	\$49,530,623	\$9,951,249	\$0	\$0	\$11,380,114	\$70,861,986
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$49,530,623	\$9,951,249	\$0	\$0	\$11,380,114	\$70,861,986
Liabilities						
R19. Accounts Payable	285,034					285,034
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds	16,300				1,250	17,550
R23. Due to Other Governments	45,565					45,565
R24. Advances from Other Funds						
R25. Deposits and Advances	6,904,090					6,904,090
R26. Loans and Notes Payable						
R27. Other Liabilities 1	122,087					122,087
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$7,373,076	\$0	\$0	\$0	\$1,250	\$7,374,326
R31. Deferred Inflows of Resources	125,231					125,231
R32. Total Liabilities and Deferred Inflows of Resources	\$7,498,307	\$0	\$0	\$0	\$1,250	\$7,499,557

Fund Balances (Deficits)

R33. Nonspendable					11,378,864	11,378,864
R34. Restricted	19,955,043	9,951,249				29,906,292
R35. Committed	15,155,000					15,155,000
R36. Assigned	3,076,724					3,076,724
R37. Unassigned	3,845,549					3,845,549
R38. Total Fund Balances (Deficits)	\$42,032,316	\$9,951,249	\$0	\$0	\$11,378,864	\$63,362,429
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$49,530,623	\$9,951,249	\$0	\$0	\$11,380,114	\$70,861,986

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: 2024

		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	15,241,331	
R03.	Equipment	1,623,716	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	3,086,526	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-8,112,798	
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	\$20,587,171	
Deferred Outflows of Resources			
R16	Related to Pensions	1,034,544	
R17	Related to OPEB	88,000	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$1,122,544	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$21,709,715	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		290,250
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		19,368,052
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		993,411
R35. Net OPEB Liability		275,000
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$20,926,713

Deferred Inflows of Resources

R40. Related to Pensions		71,657
R41. Related to OPEB		138,000
R42. Related to Debt Refunding		
R42.5 Related to Leases		19,161
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$228,818
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$21,155,531

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

Fiscal Year: 2024

R01. Appropriations Limit	10,600,138
R02. Total Annual Appropriations Subject to the Limit	3,104,038
R03. Revenues Received (Over) Under Appropriations Limit	\$7,496,100

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

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	8,896,344			
R02. Special Revenue	890,438			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent	762,527			
R06. Transportation				
R07. Total Governmental Revenues	\$10,549,309			
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	\$10,549,309	\$0	\$0	\$10,549,309

Governmental Expenditures

R37. General	7,753,450			
R38. Special Revenue	158			
R39. Debt Service				
R40. Capital Projects				
R41. Permanent				
R42. Transportation				
R43. Total Governmental Expenditures	\$7,753,608			

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	\$7,753,608	\$0	\$0	\$7,753,

R73. Transfer In				
R74. Transfer Out				

R75. Change in Fund Balance/Net Position	\$2,795,701	\$0	\$0	\$2,795,
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R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$60,566,728	\$0	\$0	\$60,566,728
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$63,362,429	\$0	\$0	\$63,362,429
Assets					
R79.	Total Current Assets	70,861,986			70,861,986
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$70,861,986	\$0	\$0	\$70,861,986
Liabilities					
R82.	Total Current Liabilities	7,374,326			7,374,326
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$7,374,326	\$0	\$0	\$7,374,326
R85.	Total Fund Balance/Net Position (Deficit)	\$63,362,429	\$0	\$0	\$63,362,429

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

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Cemetery) Reduction in casket interment space inventory led to restricting sales to only at-need space sales. In previous years, we were allowing purchases as part of future use planning for customers. The elimination of the pre-need sales decreased our revenues by approximately \$1.5 million.
RevenuesExpendituresChangesFundBalances	(R29)Perm-ChargesforCurrentServices	(Cemetery) Reduction in casket interment space inventory led to the elimination of pre-need space sales (for future use planning). As a result, the one time endowment fee associated with those sales also decreased. The decrease represented approximately \$210,000.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Cemetery) Other Revenues includes administrative fees, filming fees, cell tower revenues (not qualified under leases), credit card rebates and other reimbursements. This amount decreased due to a one-time reimbursement of costs from the County of Orange related to the installation of the flagpole at our 4th cemetery (in development).
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Cemetery) Miscellaneous property tax distribution.
RevenuesExpendituresChangesFundBalances	(R35)Perm-TotalRevenues	(Cemetery) Reduction in endowment fees of approximately \$210,000 due to elimination of pre-need casket interment space sales in current year. Offset by change from unrealized loss of \$247,000 in prior year to an unrealized gain of \$192,000; the net change was an increase of \$439,000 related to the unrealized gain/(loss).
RevenuesExpendituresChangesFundBalances	(R35)SpRev-TotalRevenues	(Cemetery) Increase in investment earnings from the prior year of \$200,000 and change from unrealized loss in the prior year to an unrealized gain in the current year. The total swing related to unrealized gain/(loss) was approximately \$229,000 increase.
RevenuesExpendituresChangesFundBalances	(R42)Gen-InterestPaymentsonLongTermDebt	(Cemetery) Loan was issued in the prior year resulting in only one debt service payment in FY22-23; FY23-24 included two debt service payments.
BalanceSheetGovernmentalFunds	(R01)Perm-CashInvestments	Balance in County cash account is continuously invested in the Orange County Treasurer's Pool and earns interest on the balance. The General Manager has the authority to transfer any funds > \$100,000 to one of our established third-party investment managers. Timing of year-end didn't allow for a timely transfer of excess funds.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Balance in County Cash account is continuously invested as part of the Orange County Treasurer's Pool and earns daily interest that is accrued/paid each month.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued Payroll
NoncurrentAssetsLiabilities	(R06)CapAsst-ConstructioninProgress	Construction of new cemetery continued and isn't expected to be put into service until 2027 or 2028. CIP will continue to grow until the assets are usable/put into service.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	Current year GASB 75 valuation calculated a lower net OPEB liability based on current funding and market value of assets.

Total Footnote: 12