

**Santa Maria Cemetery District**  
**Profit & Loss Budget vs. Actual**  
 July 2023 through April 2024

83% of the year has elapsed	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	615,095.15	502,000.00	113,095.15	122.53%
5221 · Open/Closing Internment Fees	281,511.00	352,000.00	-70,489.00	79.98%
5222 · Sale of Crypts/Vaults	217,352.31	270,000.00	-52,647.69	80.5%
5224 · Grave Marker Setting Fees	93,110.35	96,000.00	-2,889.65	96.99%
5225 · Sat/Sun Burial Service Fees	23,400.00	41,000.00	-17,600.00	57.07%
5226 · Endowment-Perpetual Care	161,930.00	163,000.00	-1,070.00	99.34%
5227 · Non-Residence Fees	34,353.00	29,000.00	5,353.00	118.46%
5229 · Sale of Niches	1,680.00	7,700.00	-6,020.00	21.82%
5739 · Other Services	351.00	10,500.00	-10,149.00	3.34%
<b>Total Charges for Services</b>	<b>1,428,782.81</b>	<b>1,471,200.00</b>	<b>-42,417.19</b>	<b>97.12%</b>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	1,713.26	3,700.00	-1,986.74	46.3%
<b>Total Intergovernmental Revenue-State</b>	<b>1,713.26</b>	<b>3,700.00</b>	<b>-1,986.74</b>	<b>46.3%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	9,618.08	5,400.00	4,218.08	178.11%
<b>Total Miscellaneous Revenue</b>	<b>9,618.08</b>	<b>5,400.00</b>	<b>4,218.08</b>	<b>178.11%</b>
<b>Taxes</b>				
3015 · PT Prior Yr Escapes Sec	1,630.92	2,300.00	-669.08	70.91%
3010 · Property Tax-Current Secured	956,850.52	926,000.00	30,850.52	103.33%
3011 · Property Tax-Unitary	8,588.77	14,300.00	-5,711.23	60.06%
3020 · Property Tax-Current Unsecured	36,266.70	33,100.00	3,166.70	109.57%
3023 · PT PY Corr/Escapes Unsecured	1,109.96	750.00	359.96	148.0%
3040 · Property Tax-Prior Secured	-173.39			
3050 · Property Tax-Prior Unsecured	1,124.02	650.00	474.02	172.93%
3054 · Supplemental Pty Tax-Current	10,602.62	17,000.00	-6,397.38	62.37%
3056 · Supplemental Pty Tax-Prior	210.71			
3057 · PT-506 Int, 480 CIOS/CIC Pen	75.68			
<b>Total Taxes</b>	<b>1,016,286.51</b>	<b>994,100.00</b>	<b>22,186.51</b>	<b>102.23%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div Income	186,481.57	85,000.00	101,481.57	219.39%
3381 · Unrealized Gain/Loss on Invest	-116,135.91			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
<b>Total Use of Money &amp; Property</b>	<b>84,845.66</b>	<b>114,000.00</b>	<b>-29,154.34</b>	<b>74.43%</b>
<b>Total Income</b>	<b>2,541,246.32</b>	<b>2,588,400.00</b>	<b>-47,153.68</b>	<b>98.18%</b>

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<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	415,858.99	575,000.00	-159,141.01	72.32%
6400 · Retirement Contribution	116,450.35	189,000.00	-72,549.65	61.61%
6475 · Retiree Medical OPEB	12,918.78	18,000.00	-5,081.22	71.77%
6500 · FICA Contribution	22,959.24	35,650.00	-12,690.76	64.4%
6550 · FICA/Medicare	5,356.23	8,500.00	-3,143.77	63.01%
6600 · Health Insurance Contribution	115,539.68	150,000.00	-34,460.32	77.03%
6610 · Life & Disability Insurance	179.40	500.00	-320.60	35.88%
6700 · Unemployment Ins Contribution	1,346.56	1,300.00	46.56	103.58%
6900 · Workers Compensation	22,811.00	23,000.00	-189.00	99.18%
<b>Total Salaries &amp; Employee Benefits</b>	<b>713,420.23</b>	<b>1,000,950.00</b>	<b>-287,529.77</b>	<b>71.27%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	8,202.13	14,800.00	-6,597.87	55.42%
7053 · Telephone Service Local	4,131.61	5,500.00	-1,368.39	75.12%
7121 · Operating Supplies	3,704.57	6,000.00	-2,295.43	61.74%
7200 · MTC-Struct/Impr & Grounds	44,311.95	63,000.00	-18,688.05	70.34%
7324 · Audit & Acctg Fees	8,060.00	8,500.00	-440.00	94.82%
7325 · Other Professional Services	276,723.22	605,000.00	-328,276.78	45.74%
7326 · Auxiliary Expense	2,638.74	12,000.00	-9,361.26	21.99%
7363 · Equipment Maintenance	19,971.80	30,000.00	-10,028.20	66.57%
7381 · Professional Liab. Insurance	35,377.00	37,000.00	-1,623.00	95.61%
7440 · Miscellaneous Expense	61,368.51	67,000.00	-5,631.49	91.6%
7450 · Office Expense	16,444.65	19,000.00	-2,555.35	86.55%
7460 · Professional & Special Service	2,914.01	17,000.00	-14,085.99	17.14%
7506 · Administration Fees	27,981.93	40,000.00	-12,018.07	69.96%
7507 · ADP Payroll Fees	4,079.62	6,000.00	-1,920.38	67.99%
7508 · Legal Fees	4,870.66	45,000.00	-40,129.34	10.82%
7510 · Contractual Services	32,841.25	60,000.00	-27,158.75	54.74%
7731 · Gasoline-Oil-Fuel	14,118.88	25,000.00	-10,881.12	56.48%
7732 · Training & Travel	5,746.27	11,650.00	-5,903.73	49.32%
7760 · Utilities	29,415.90	32,000.00	-2,584.10	91.93%
7763 · Water	6,095.67	7,000.00	-904.33	87.08%
7764 · Refuse	20,438.85	16,000.00	4,438.85	127.74%
<b>Total Services &amp; Supplies</b>	<b>629,437.22</b>	<b>1,127,450.00</b>	<b>-498,012.78</b>	<b>55.83%</b>
<b>Total Expense</b>	<b>1,342,857.45</b>	<b>2,128,400.00</b>	<b>-785,542.55</b>	<b>63.09%</b>
<b>Net Ordinary Income</b>	<b>1,198,388.87</b>	<b>460,000.00</b>	<b>738,388.87</b>	<b>260.52%</b>

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<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	880,000.00	-880,000.00	0.0%
<b>Total Other Income</b>	0.00	880,000.00	-880,000.00	0.0%
<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 · Land & Land Improvements	0.00	110,000.00	-110,000.00	0.0%
8200 · Structures & Struct Improvement	27,667.30	992,000.00	-964,332.70	2.79%
8300 · Equipment	20,749.74	75,000.00	-54,250.26	27.67%
<b>Total Capital Assets</b>	48,417.04	1,177,000.00	-1,128,582.96	4.11%
7905 · Reserving Perpetual Care(endow)	161,930.00	163,000.00	-1,070.00	99.34%
<b>Total Other Expense</b>	210,347.04	1,340,000.00	-1,129,652.96	15.7%
<b>Net Other Income</b>	-210,347.04	-460,000.00	249,652.96	45.73%
<b>Net Income</b>	<b>988,041.83</b>	<b>0.00</b>	<b>988,041.83</b>	<b>100.0%</b>

**Santa Maria Cemetery District**  
**Cash Balances by Class**  
As of April 30, 2024

	<u>3320 - SM Cemetery</u>	<u>3323 - SM Cemetery Endowment</u>	<u>3324 - SM Cemetery Endow Int</u>	<u>3325 General Fund</u>	<u>TOTAL</u>
<b>Checking/Savings</b>					
<b>Community Bank</b>					
Community Bank of Santa Maria	743,186.88	0.00	0.00	0.00	743,186.88
Community Bank of SM- MMKT Sav	8,566.40	0.00	0.00	0.00	8,566.40
<b>Total Community Bank</b>	<u>751,753.28</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>751,753.28</u>
<b>Stifel Financial-Endow Int</b>	0.00	0.00	585,002.69	0.00	585,002.69
<b>Stifel Financial-Endowment</b>	0.00	2,982,276.30	0.00	0.00	2,982,276.30
<b>Stifel Financial - General Fund</b>	0.00	0.00	0.00	1,999,636.27	1,999,636.27
<b>Transfers/Other</b>					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-51,935.00	0.00	0.00	0.00	-51,935.00
<b>Total Transfers/Other</b>	<u>-564,457.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-564,457.50</u>
<b>Total Checking/Savings</b>	187,295.78	2,982,276.30	585,002.69	1,999,636.27	5,754,211.04