

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
July through August 2023

16.7% of the year has elapsed

	<u>Jul - Aug 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	130,028.15	502,000.00	-371,971.85	25.9%
5221 · Open/Closing Internment Fees	43,815.00	352,000.00	-308,185.00	12.45%
5222 · Sale of Crypts/Vaults	33,583.90	270,000.00	-236,416.10	12.44%
5224 · Grave Marker Setting Fees	14,236.54	96,000.00	-81,763.46	14.83%
5225 · Sat/Sun Burial Service Fees	6,500.00	41,000.00	-34,500.00	15.85%
5226 · Endowment-Perpetual Care	33,966.00	163,000.00	-129,034.00	20.84%
5227 · Non-Residence Fees	3,142.00	29,000.00	-25,858.00	10.83%
5229 · Sale of Niches	1,350.00	7,700.00	-6,350.00	17.53%
5739 · Other Services	0.00	10,500.00	-10,500.00	0.0%
Total Charges for Services	266,621.59	1,471,200.00	-1,204,578.41	18.12%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	3,700.00	-3,700.00	0.0%
Total Intergovernmental Revenue-State	0.00	3,700.00	-3,700.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	1,168.46	5,400.00	-4,231.54	21.64%
Total Miscellaneous Revenue	1,168.46	5,400.00	-4,231.54	21.64%
Taxes				
3015 - PT Prior Yr Escapes Sec	0.00	2,300.00	-2,300.00	0.0%
3010 · Property Tax-Current Secured	0.00	926,000.00	-926,000.00	0.0%
3011 · Property Tax-Unitary	0.00	14,300.00	-14,300.00	0.0%
3020 · Property Tax-Current Unsecured	0.00	33,100.00	-33,100.00	0.0%
3023 · PT PY Corr/Escapes Unsecured	0.00	750.00	-750.00	0.0%
3050 · Property Tax-Prior Unsecured	0.00	650.00	-650.00	0.0%
3054 · Supplemental Pty Tax-Current	0.00	17,000.00	-17,000.00	0.0%
Total Taxes	0.00	994,100.00	-994,100.00	0.0%
Use of Money & Property				
3380 · Interest/Div Income	22,106.54	85,000.00	-62,893.46	26.01%
3381 · Unrealized Gain/Loss on Invest	-1,344.88			
3409 · Other Rental of Bldgs & Land	0.00	29,000.00	-29,000.00	0.0%
Total Use of Money & Property	20,761.66	114,000.00	-93,238.34	18.21%
Total Income	288,551.71	2,588,400.00	-2,299,848.29	11.15%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	83,293.30	575,000.00	-491,706.70	14.49%
6400 · Retirement Contribution	19,959.64	189,000.00	-169,040.36	10.56%

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6475 · Retiree Medical OPEB	2,153.13	18,000.00	-15,846.87	11.96%
6500 · FICA Contribution	4,948.76	35,650.00	-30,701.24	13.88%
6550 · FICA/Medicare	1,144.10	8,500.00	-7,355.90	13.46%
6600 · Health Insurance Contribution	22,100.01	150,000.00	-127,899.99	14.73%
6610 · Life & Disability Insurance	0.00	500.00	-500.00	0.0%
6700 · Unemployment Ins Contribution	86.24	1,300.00	-1,213.76	6.63%
6900 · Workers Compensation	0.00	23,000.00	-23,000.00	0.0%
Total Salaries & Employee Benefits	<u>133,685.18</u>	<u>1,000,950.00</u>	<u>-867,264.82</u>	<u>13.36%</u>
Services & Supplies				
7030 · Clothing & Personal	1,214.34	14,800.00	-13,585.66	8.21%
7053 · Telephone Service Local	740.43	5,500.00	-4,759.57	13.46%
7121 · Operating Supplies	0.00	6,000.00	-6,000.00	0.0%
7200 · MTC-Struct/Impr & Grounds	7,109.41	63,000.00	-55,890.59	11.29%
7324 · Audit & Acctg Fees	0.00	8,500.00	-8,500.00	0.0%
7325 · Other Professional Services	54,844.00	605,000.00	-550,156.00	9.07%
7326 · Auxiliary Expense	984.00	12,000.00	-11,016.00	8.2%
7363 · Equipment Maintenance	6,711.46	30,000.00	-23,288.54	22.37%
7381 · Professional Liab. Insurance	0.00	37,000.00	-37,000.00	0.0%
7440 · Miscellaneous Expense	4,866.00	67,000.00	-62,134.00	7.26%
7450 · Office Expense	2,603.54	19,000.00	-16,396.46	13.7%
7460 · Professional & Special Service	0.00	17,000.00	-17,000.00	0.0%
7506 · Administration Fees	4,778.13	40,000.00	-35,221.87	11.95%
7507 · ADP Payroll Fees	524.20	6,000.00	-5,475.80	8.74%
7508 · Legal Fees	4,659.30	45,000.00	-40,340.70	10.35%
7510 · Contractual Services	6,500.00	60,000.00	-53,500.00	10.83%
7731 · Gasoline-Oil-Fuel	1,583.48	25,000.00	-23,416.52	6.33%
7732 · Training & Travel	0.00	11,650.00	-11,650.00	0.0%
7760 · Utilities	8,457.96	32,000.00	-23,542.04	26.43%
7763 · Water	1,238.90	7,000.00	-5,761.10	17.7%
7764 · Refuse	1,210.02	16,000.00	-14,789.98	7.56%
Total Services & Supplies	<u>108,025.17</u>	<u>1,127,450.00</u>	<u>-1,019,424.83</u>	<u>9.58%</u>
Total Expense	<u>241,710.35</u>	<u>2,128,400.00</u>	<u>-1,886,689.65</u>	<u>11.36%</u>
Net Ordinary Income	46,841.36	460,000.00	-413,158.64	10.18%
Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	880,000.00	-880,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>880,000.00</u>	<u>-880,000.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				

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8100 · Land & Land Improvements	0.00	110,000.00	-110,000.00	0.0%
8200 · Structures & Struct Improvement	0.00	992,000.00	-992,000.00	0.0%
8300 · Equipment	15,505.17	75,000.00	-59,494.83	20.67%
Total Capital Assets	15,505.17	1,177,000.00	-1,161,494.83	1.32%
7905 · Reserving Perpetual Care(endow)	0.00	163,000.00	-163,000.00	0.0%
Total Other Expense	15,505.17	1,340,000.00	-1,324,494.83	1.16%
Net Other Income	-15,505.17	-460,000.00	444,494.83	3.37%
Net Income	<u>31,336.19</u>	<u>0.00</u>	<u>31,336.19</u>	<u>100.0%</u>

Santa Maria Cemetery District
Cash Balances
As of August 31, 2023

	3320 - SM Cemetery	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	3325 General Fund	TOTAL
Checking/Savings					
Community Bank					
Community Bank of Santa Maria	642,357.85	0.00	0.00	0.00	642,357.85
Community Bank of SM- MMKT Sav	258,188.63	0.00	0.00	0.00	258,188.63
Total Community Bank	900,546.48	0.00	0.00	0.00	900,546.48
Stifel Financial-Endow Int	0.00	0.00	516,980.01	0.00	516,980.01
Stifel Financial-Endowment	0.00	2,748,002.23	0.00	0.00	2,748,002.23
Stifel Financial - General Fund	0.00	0.00	0.00	1,003,188.69	1,003,188.69
Transfers/Other					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-200,197.46	0.00	0.00	0.00	-200,197.46
Total Transfers/Other	-712,719.96	0.00	0.00	0.00	-712,719.96
Total Checking/Savings	187,826.52	2,748,002.23	516,980.01	1,003,188.69	4,455,997.45