

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
July through August 2024

17% of the year has elapsed	<u>Jul - Aug 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	132,105.00	705,000.00	-572,895.00	18.74%
5221 · Open/Closing Internment Fees	59,483.00	330,000.00	-270,517.00	18.03%
5222 · Sale of Crypts/Vaults	47,010.91	250,000.00	-202,989.09	18.8%
5224 · Grave Marker Setting Fees	19,700.18	109,000.00	-89,299.82	18.07%
5225 · Sat/Sun Burial Service Fees	6,750.00	25,000.00	-18,250.00	27.0%
5226 · Endowment-Perpetual Care	31,290.00	187,000.00	-155,710.00	16.73%
5227 · Non-Residence Fees	5,171.00	40,000.00	-34,829.00	12.93%
5229 · Sale of Niches	0.00	8,000.00	-8,000.00	0.0%
5739 · Other Services	0.00	11,000.00	-11,000.00	0.0%
Total Charges for Services	301,510.09	1,665,000.00	-1,363,489.91	18.11%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	3,800.00	-3,800.00	0.0%
Total Intergovernmental Revenue-State	0.00	3,800.00	-3,800.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	2,625.66	5,000.00	-2,374.34	52.51%
Total Miscellaneous Revenue	2,625.66	5,000.00	-2,374.34	52.51%
Taxes				
3015 - PT Prior Yr Escapes Sec	0.00	1,900.00	-1,900.00	0.0%
3010 · Property Tax-Current Secured	0.00	975,000.00	-975,000.00	0.0%
3011 · Property Tax-Unitary	0.00	16,000.00	-16,000.00	0.0%
3020 · Property Tax-Current Unsecured	0.00	37,300.00	-37,300.00	0.0%
3023 · PT PY Corr/Escapes Unsecured	0.00	1,140.00	-1,140.00	0.0%
3050 · Property Tax-Prior Unsecured	0.00	1,140.00	-1,140.00	0.0%
3054 · Supplemental Pty Tax-Current	0.00	17,000.00	-17,000.00	0.0%
3056 · Supplemental Pty Tax-Prior	0.00	220.00	-220.00	0.0%
3057 · PT-506 Int, 480 CIOS/CIC Pen	0.00	100.00	-100.00	0.0%
Total Taxes	0.00	1,049,800.00	-1,049,800.00	0.0%
Use of Money & Property				
3380 · Interest/Div Income	60,782.73	200,000.00	-139,217.27	30.39%
3381 · Unrealized Gain/Loss on Invest	53,586.34			
3409 · Other Rental of Bldgs & Land	0.00	29,000.00	-29,000.00	0.0%
Total Use of Money & Property	114,369.07	229,000.00	-114,630.93	49.94%
Total Income	418,504.82	2,952,600.00	-2,534,095.18	14.17%
Gross Profit	418,504.82	2,952,600.00	-2,534,095.18	14.17%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	82,217.19	575,000.00	-492,782.81	14.3%
6400 · Retirement Contribution	30,848.90	189,000.00	-158,151.10	16.32%
6475 · Retiree Medical OPEB	3,588.55	18,000.00	-14,411.45	19.94%
6500 · FICA Contribution	4,671.10	35,650.00	-30,978.90	13.1%
6550 · FICA/Medicare	1,092.44	8,500.00	-7,407.56	12.85%
6600 · Health Insurance Contribution	23,240.60	150,000.00	-126,759.40	15.49%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	17.00	2,350.00	-2,333.00	0.72%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
Total Salaries & Employee Benefits	176,851.78	1,010,800.00	-833,948.22	17.5%
Services & Supplies				
7030 · Clothing & Personal	1,724.61	14,800.00	-13,075.39	11.65%
7053 · Telephone Service Local	1,125.89	5,700.00	-4,574.11	19.75%
7121 · Operating Supplies	1,295.76	6,500.00	-5,204.24	19.94%
7200 · MTC-Struct/Impr & Grounds	11,342.66	55,000.00	-43,657.34	20.62%
7324 · Audit & Acctg Fees	0.00	8,800.00	-8,800.00	0.0%
7325 · Other Professional Services	78,691.56	500,000.00	-421,308.44	15.74%
7326 · Auxiliary Expense	3,732.00	12,000.00	-8,268.00	31.1%
7363 · Equipment Maintenance	3,470.10	30,000.00	-26,529.90	11.57%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp-Vaults/Liners	15,970.76	77,000.00	-61,029.24	20.74%
7450 · Office Expense	3,775.55	21,000.00	-17,224.45	17.98%
7460 · Professional & Special Service	177.61	20,000.00	-19,822.39	0.89%
7506 · Administration Fees	3,797.72	40,000.00	-36,202.28	9.49%
7507 · ADP Payroll Fees	910.90	6,000.00	-5,089.10	15.18%
7508 · Legal Fees	1,492.50	20,000.00	-18,507.50	7.46%
7510 · Contractural Services	6,727.50	60,000.00	-53,272.50	11.21%
7731 · Gasoline-Oil-Fuel	2,778.26	25,000.00	-22,221.74	11.11%
7732 · Training & Travel	0.00	12,000.00	-12,000.00	0.0%
7760 · Utilities	13,198.52	38,000.00	-24,801.48	34.73%
7763 · Water	2,053.90	8,000.00	-5,946.10	25.67%
7764 · Refuse	5,661.10	26,000.00	-20,338.90	21.77%
Total Services & Supplies	210,543.90	1,039,800.00	-829,256.10	20.25%
Total Expense	387,395.68	2,050,600.00	-1,663,204.32	18.89%
Net Ordinary Income	31,109.14	902,000.00	-870,890.86	3.45%

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Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	865,000.00	-865,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>865,000.00</u>	<u>-865,000.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	0.00	300,000.00	-300,000.00	0.0%
8200 · Structures & Struct Improvement	27,634.33	1,100,000.00	-1,072,365.67	2.51%
8300 · Equipment	10,795.34	180,000.00	-169,204.66	6.0%
Total Capital Assets	<u>38,429.67</u>	<u>1,580,000.00</u>	<u>-1,541,570.33</u>	<u>2.43%</u>
7905 · Reserving Perpetual Care(endow)	31,290.00	187,000.00	-155,710.00	16.73%
Total Other Expense	<u>69,719.67</u>	<u>1,767,000.00</u>	<u>-1,697,280.33</u>	<u>3.95%</u>
Net Other Income	<u>-69,719.67</u>	<u>-902,000.00</u>	<u>832,280.33</u>	<u>7.73%</u>
Net Income	<u><u>-38,610.53</u></u>	<u><u>0.00</u></u>	<u><u>-38,610.53</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of August 31, 2024

	3323 - SM Cemetery				
	3320 - SM Cemetery	Endowment	3324 - SM Cemetery Endow Int	3325 General Fund	TOTAL
ASSETS					
Current Assets					
Checking/Savings					
Community Bank					
Community Bank of Santa Maria	618,150.03	0.00	0.00	0.00	618,150.03
Community Bank of SM- MMKT Sav	8,569.26	0.00	0.00	0.00	8,569.26
Total Community Bank	626,719.29	0.00	0.00	0.00	626,719.29
Stifel Financial-Endow Int	15,263.87	0.00	630,139.14	0.00	645,403.01
Stifel Financial-Endowment	17,841.05	3,035,431.09	0.00	0.00	3,053,272.14
Stifel Financial - General Fund	8,658.16	0.00	0.00	2,055,557.91	2,064,216.07
Total Checking/Savings	626,719.29	3,035,431.09	630,139.14	2,055,557.91	6,347,847.43