

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

| 50% of the year has elapsed                  | <b>Jul - Dec 23</b> | <b>Budget</b>       | <b>\$ Over Budget</b> | <b>% of Budget</b> |
|--|---------------------|---------------------|-----------------------|--------------------|
| <b>Ordinary Income/Expense</b>               |                     |                     |                       |                    |
| <b>Income</b>                                |                     |                     |                       |                    |
| <b>Charges for Services</b>                  |                     |                     |                       |                    |
| 5220 · Sale of Ground/Lots                   | 350,725.15          | 502,000.00          | -151,274.85           | 69.87%             |
| 5221 · Open/Closing Internment Fees          | 171,563.00          | 352,000.00          | -180,437.00           | 48.74%             |
| 5222 · Sale of Crypts/Vaults                 | 130,226.19          | 270,000.00          | -139,773.81           | 48.23%             |
| 5224 · Grave Marker Setting Fees             | 61,242.01           | 96,000.00           | -34,757.99            | 63.79%             |
| 5225 · Sat/Sun Burial Service Fees           | 14,300.00           | 41,000.00           | -26,700.00            | 34.88%             |
| 5226 · Endowment-Perpetual Care              | 95,073.00           | 163,000.00          | -67,927.00            | 58.33%             |
| 5227 · Non-Residence Fees                    | 23,011.00           | 29,000.00           | -5,989.00             | 79.35%             |
| 5229 · Sale of Niches                        | 1,350.00            | 7,700.00            | -6,350.00             | 17.53%             |
| 5739 · Other Services                        | 246.00              | 10,500.00           | -10,254.00            | 2.34%              |
| <b>Total Charges for Services</b>            | <b>847,736.35</b>   | <b>1,471,200.00</b> | <b>-623,463.65</b>    | <b>57.62%</b>      |
| <b>Intergovernmental Revenue-State</b>       |                     |                     |                       |                    |
| 4220 · Homeowners Property Tax Relief        | 514.01              | 3,700.00            | -3,185.99             | 13.89%             |
| <b>Total Intergovernmental Revenue-State</b> | <b>514.01</b>       | <b>3,700.00</b>     | <b>-3,185.99</b>      | <b>13.89%</b>      |
| <b>Miscellaneous Revenue</b>                 |                     |                     |                       |                    |
| 5909 · Other Miscellaneous Revenue           | 5,351.25            | 5,400.00            | -48.75                | 99.1%              |
| <b>Total Miscellaneous Revenue</b>           | <b>5,351.25</b>     | <b>5,400.00</b>     | <b>-48.75</b>         | <b>99.1%</b>       |
| <b>Taxes</b>                                 |                     |                     |                       |                    |
| 3015 - PT Prior Yr Escapes Sec               | 1,108.42            | 2,300.00            | -1,191.58             | 48.19%             |
| 3010 · Property Tax-Current Secured          | 542,438.14          | 926,000.00          | -383,561.86           | 58.58%             |
| 3011 · Property Tax-Unitary                  | 8.18                | 14,300.00           | -14,291.82            | 0.06%              |
| 3020 · Property Tax-Current Unsecured        | 35,800.26           | 33,100.00           | 2,700.26              | 108.16%            |
| 3023 · PT PY Corr/Escapes Unsecured          | 993.92              | 750.00              | 243.92                | 132.52%            |
| 3040 · Property Tax-Prior Secured            | -175.59             |                     |                       |                    |
| 3050 · Property Tax-Prior Unsecured          | 948.94              | 650.00              | 298.94                | 145.99%            |
| 3054 · Supplemental Pty Tax-Current          | 5,696.61            | 17,000.00           | -11,303.39            | 33.51%             |
| 3056 · Supplemental Pty Tax-Prior            | 162.32              |                     |                       |                    |
| 3057 · PT-506 Int, 480 CIOS/CIC Pen          | 70.26               |                     |                       |                    |
| <b>Total Taxes</b>                           | <b>587,051.46</b>   | <b>994,100.00</b>   | <b>-407,048.54</b>    | <b>59.05%</b>      |
| <b>Use of Money &amp; Property</b>           |                     |                     |                       |                    |
| 3380 · Interest/Div Income                   | 77,302.07           | 85,000.00           | -7,697.93             | 90.94%             |
| 3381 · Unrealized Gain/Loss on Invest        | 60,612.39           |                     |                       |                    |
| 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>152,414.46</b>   | <b>114,000.00</b>   | <b>38,414.46</b>      | <b>133.7%</b>      |
| <b>Total Income</b>                          | <b>1,593,067.53</b> | <b>2,588,400.00</b> | <b>-995,332.47</b>    | <b>61.55%</b>      |

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|   | Jul - Dec 23      | Budget              | \$ Over Budget       | % of Budget    |
|---|-------------------|---------------------|----------------------|----------------|
| <b>Expense</b>                                |                   |                     |                      |                |
| <b>Salaries &amp; Employee Benefits</b>       |                   |                     |                      |                |
| 6100 · Regular Salaries                       | 246,828.16        | 575,000.00          | -328,171.84          | 42.93%         |
| 6400 · Retirement Contribution                | 61,658.47         | 189,000.00          | -127,341.53          | 32.62%         |
| 6475 · Retiree Medical OPEB                   | 7,177.10          | 18,000.00           | -10,822.90           | 39.87%         |
| 6500 · FICA Contribution                      | 14,496.33         | 35,650.00           | -21,153.67           | 40.66%         |
| 6550 · FICA/Medicare                          | 3,377.00          | 8,500.00            | -5,123.00            | 39.73%         |
| 6600 · Health Insurance Contribution          | 64,154.24         | 150,000.00          | -85,845.76           | 42.77%         |
| 6610 · Life & Disability Insurance            | 179.40            | 500.00              | -320.60              | 35.88%         |
| 6700 · Unemployment Ins Contribution          | 345.84            | 1,300.00            | -954.16              | 26.6%          |
| 6900 · Workers Compensation                   | 22,811.00         | 23,000.00           | -189.00              | 99.18%         |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>421,027.54</b> | <b>1,000,950.00</b> | <b>-579,922.46</b>   | <b>42.06%</b>  |
| <b>Services &amp; Supplies</b>                |                   |                     |                      |                |
| 7030 · Clothing & Personal                    | 4,284.26          | 14,800.00           | -10,515.74           | 28.95%         |
| 7053 · Telephone Service Local                | 2,727.66          | 5,500.00            | -2,772.34            | 49.59%         |
| 7121 · Operating Supplies                     | 3,381.96          | 6,000.00            | -2,618.04            | 56.37%         |
| 7200 · MTC-Struct/Impr & Grounds              | 12,340.16         | 63,000.00           | -50,659.84           | 19.59%         |
| 7324 · Audit & Acctg Fees                     | 0.00              | 8,500.00            | -8,500.00            | 0.0%           |
| 7325 · Other Professional Services            | 168,467.64        | 605,000.00          | -436,532.36          | 27.85%         |
| 7326 · Auxiliary Expense                      | 1,407.46          | 12,000.00           | -10,592.54           | 11.73%         |
| 7363 · Equipment Maintenance                  | 14,045.47         | 30,000.00           | -15,954.53           | 46.82%         |
| 7381 · Professional Liab. Insurance           | 35,377.00         | 37,000.00           | -1,623.00            | 95.61%         |
| 7440 · Miscellaneous Expense                  | 39,841.95         | 67,000.00           | -27,158.05           | 59.47%         |
| 7450 · Office Expense                         | 9,222.68          | 19,000.00           | -9,777.32            | 48.54%         |
| 7460 · Professional & Special Service         | 2,319.55          | 17,000.00           | -14,680.45           | 13.64%         |
| 7506 · Administration Fees                    | 13,256.12         | 40,000.00           | -26,743.88           | 33.14%         |
| 7507 · ADP Payroll Fees                       | 2,208.00          | 6,000.00            | -3,792.00            | 36.8%          |
| 7508 · Legal Fees                             | 489.00            | 45,000.00           | -44,511.00           | 1.09%          |
| 7510 · Contractural Services                  | 19,500.00         | 60,000.00           | -40,500.00           | 32.5%          |
| 7731 · Gasoline-Oil-Fuel                      | 9,366.43          | 25,000.00           | -15,633.57           | 37.47%         |
| 7732 · Training & Travel                      | 1,932.99          | 11,650.00           | -9,717.01            | 16.59%         |
| 7760 · Utilities                              | 24,034.20         | 32,000.00           | -7,965.80            | 75.11%         |
| 7763 · Water                                  | 4,010.26          | 7,000.00            | -2,989.74            | 57.29%         |
| 7764 · Refuse                                 | 11,922.44         | 16,000.00           | -4,077.56            | 74.52%         |
| <b>Total Services &amp; Supplies</b>          | <b>380,135.23</b> | <b>1,127,450.00</b> | <b>-747,314.77</b>   | <b>33.72%</b>  |
| <b>Total Expense</b>                          | <b>801,162.77</b> | <b>2,128,400.00</b> | <b>-1,327,237.23</b> | <b>37.64%</b>  |
| <b>Net Ordinary Income</b>                    | <b>791,904.76</b> | <b>460,000.00</b>   | <b>331,904.76</b>    | <b>172.15%</b> |
| <b>Other Income/Expense</b>                   |                   |                     |                      |                |
| <b>Other Income</b>                           |                   |                     |                      |                |

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**Profit & Loss Budget vs. Actual**  
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|--|--------------------------|---------------------|--------------------------|----------------------|
| Release of Funds for Expansion         | 0.00                     | 880,000.00          | -880,000.00              | 0.0%                 |
| <b>Total Other Income</b>              | <u>0.00</u>              | <u>880,000.00</u>   | <u>-880,000.00</u>       | <u>0.0%</u>          |
| <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 | 1,055.00                 | 992,000.00          | -990,945.00              | 0.11%                |
| 8300 · Equipment                       | 20,749.74                | 75,000.00           | -54,250.26               | 27.67%               |
| <b>Total Capital Assets</b>            | <u>21,804.74</u>         | <u>1,177,000.00</u> | <u>-1,155,195.26</u>     | <u>1.85%</u>         |
| 7905 · Reserving Perpetual Care(endow) | 95,073.00                | 163,000.00          | -67,927.00               | 58.33%               |
| <b>Total Other Expense</b>             | <u>116,877.74</u>        | <u>1,340,000.00</u> | <u>-1,223,122.26</u>     | <u>8.72%</u>         |
| <b>Net Other Income</b>                | <u>-116,877.74</u>       | <u>-460,000.00</u>  | <u>343,122.26</u>        | <u>25.41%</u>        |
| <b>Net Income</b>                      | <u><u>675,027.02</u></u> | <u><u>0.00</u></u>  | <u><u>675,027.02</u></u> | <u><u>100.0%</u></u> |

**Santa Maria Cemetery District**  
**Cash Balances by Class**  
As of December 31, 2023

|  | <b>3320 - SM Cemetery</b> | <b>3323 - SM Cemetery<br/>Endowment</b> | <b>3324 - SM<br/>Cemetery Endow<br/>Int</b> | <b>3325 General Fund</b> | <b>TOTAL</b>        |
|--|---------------------------|---|---|--------------------------|---------------------|
| <b>Checking/Savings</b>                |                           |   |   |                          |                     |
| <b>Community Bank</b>                  |                           |   |   |                          |                     |
| Community Bank of Santa Maria          | 1,294,564.51              | 0.00                                    | 0.00  | 0.00                     | 1,294,564.51        |
| Community Bank of SM- MMKT Sav         | 258,490.81                | 0.00                                    | 0.00  | 0.00                     | 258,490.81          |
| <b>Total Community Bank</b>            | <b>1,553,055.32</b>       | <b>0.00</b>                             | <b>0.00</b>                                 | <b>0.00</b>              | <b>1,553,055.32</b> |
| <b>Stifel Financial-Endow Int</b>      | <b>15,625.99</b>          | <b>0.00</b>                             | <b>542,921.38</b>                           | <b>0.00</b>              | <b>558,547.37</b>   |
| <b>Stifel Financial-Endowment</b>      | <b>37,307.42</b>          | <b>2,757,309.65</b>                     | <b>0.00</b>                                 | <b>0.00</b>              | <b>2,794,617.07</b> |
| <b>Stifel Financial - General Fund</b> | <b>19,606.25</b>          | <b>0.00</b>                             | <b>0.00</b>                                 | <b>1,011,847.06</b>      | <b>1,031,453.31</b> |
| <b>Transfers/Other</b>                 |                           |   |   |                          |                     |
| Committed Funds                        | -512,522.50               | 0.00                                    | 0.00  | 0.00                     | -512,522.50         |
| Reserved Endowment Funds               | -262,304.46               | 0.00                                    | 0.00  | 0.00                     | -262,304.46         |
| <b>Total Transfers/Other</b>           | <b>-774,826.96</b>        | <b>0.00</b>                             | <b>0.00</b>                                 | <b>0.00</b>              | <b>-774,826.96</b>  |
| <b>Total Checking/Savings</b>          | <b>850,768.02</b>         | <b>2,757,309.65</b>                     | <b>542,921.38</b>                           | <b>1,011,847.06</b>      | <b>5,162,846.11</b> |