

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

50% of the year has elapsed

	<b>Jul - Dec 24</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	339,381.00	705,000.00	-365,619.00	48.14%
5221 · Open/Closing Internment Fees	162,148.00	330,000.00	-167,852.00	49.14%
5222 · Sale of Crypts/Vaults	126,928.52	250,000.00	-123,071.48	50.77%
5224 · Grave Marker Setting Fees	52,878.59	109,000.00	-56,121.41	48.51%
5225 · Sat/Sun Burial Service Fees	19,288.00	25,000.00	-5,712.00	77.15%
5226 · Endowment-Perpetual Care	85,160.45	187,000.00	-101,839.55	45.54%
5227 · Non-Residence Fees	12,184.94	40,000.00	-27,815.06	30.46%
5229 · Sale of Niches	5,250.00	8,000.00	-2,750.00	65.63%
5739 · Other Services	100.00	11,000.00	-10,900.00	0.91%
<b>Total Charges for Services</b>	<b>803,319.50</b>	<b>1,665,000.00</b>	<b>-861,680.50</b>	<b>48.25%</b>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	517.66	3,800.00	-3,282.34	13.62%
<b>Total Intergovernmental Revenue-State</b>	<b>517.66</b>	<b>3,800.00</b>	<b>-3,282.34</b>	<b>13.62%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	5,629.25	5,000.00	629.25	112.59%
<b>Total Miscellaneous Revenue</b>	<b>5,629.25</b>	<b>5,000.00</b>	<b>629.25</b>	<b>112.59%</b>
<b>Taxes</b>				
3015 - PT Prior Yr Escapes Sec	1,746.81	1,900.00	-153.19	91.94%
3010 · Property Tax-Current Secured	572,333.09	975,000.00	-402,666.91	58.7%
3011 · Property Tax-Unitary	0.13	16,000.00	-15,999.87	0.0%
3020 · Property Tax-Current Unsecured	37,080.86	37,300.00	-219.14	99.41%
3023 · PT PY Corr/Escapes Unsecured	616.88	1,140.00	-523.12	54.11%
3040 · Property Tax-Prior Secured	84.10			
3050 · Property Tax-Prior Unsecured	456.12	1,140.00	-683.88	40.01%
3054 · Supplemental Pty Tax-Current	3,048.27	17,000.00	-13,951.73	17.93%
3056 · Supplemental Pty Tax-Prior	19.53	220.00	-200.47	8.88%
3057 · PT-506 Int, 480 CIOS/CIC Pen	82.51	100.00	-17.49	82.51%
<b>Total Taxes</b>	<b>615,468.30</b>	<b>1,049,800.00</b>	<b>-434,331.70</b>	<b>58.63%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div/Distributions	429,012.22	200,000.00	229,012.22	214.51%
3381 · Unrealized Gain/Loss on Invest	-249,305.66			
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>194,206.56</b>	<b>229,000.00</b>	<b>-34,793.44</b>	<b>84.81%</b>
<b>Total Income</b>	<b>1,619,141.27</b>	<b>2,952,600.00</b>	<b>-1,333,458.73</b>	<b>54.84%</b>

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<b>Gross Profit</b>	1,619,141.27	2,952,600.00	-1,333,458.73	54.84%
<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	243,292.09	575,000.00	-331,707.91	42.31%
6400 · Retirement Contribution	74,293.05	189,000.00	-114,706.95	39.31%
6475 · Retiree Medical OPEB	8,612.52	18,000.00	-9,387.48	47.85%
6500 · FICA Contribution	14,042.08	35,650.00	-21,607.92	39.39%
6550 · FICA/Medicare	3,284.05	8,500.00	-5,215.95	38.64%
6600 · Health Insurance Contribution	70,703.38	150,000.00	-79,296.62	47.14%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	54.40	2,350.00	-2,295.60	2.32%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
<b>Total Salaries &amp; Employee Benefits</b>	<b>445,457.57</b>	<b>1,010,800.00</b>	<b>-565,342.43</b>	<b>44.07%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	4,843.18	14,800.00	-9,956.82	32.72%
7053 · Telephone Service Local	2,659.53	5,700.00	-3,040.47	46.66%
7121 · Operating Supplies	1,178.05	6,500.00	-5,321.95	18.12%
7200 · MTC-Struct/Impr & Grounds	29,892.94	55,000.00	-25,107.06	54.35%
7324 · Audit & Acctg Fees	0.00	8,800.00	-8,800.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	228,001.23	500,000.00	-271,998.77	45.6%
7326 · Auxiliary Expense(Plot Buyback)	6,593.83	12,000.00	-5,406.17	54.95%
7363 · Equipment Maintenance	15,953.26	30,000.00	-14,046.74	53.18%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp(Vaults/Liners)	34,436.16	77,000.00	-42,563.84	44.72%
7450 · Office Expense	12,029.60	21,000.00	-8,970.40	57.28%
7460 · Prof.&Special Serv(Cemsit/alm)	1,884.82	20,000.00	-18,115.18	9.42%
7506 · Admin. Fees (County, City)	9,418.31	40,000.00	-30,581.69	23.55%
7507 · ADP Payroll Fees	2,634.10	6,000.00	-3,365.90	43.9%
7508 · Legal Fees	878.00	20,000.00	-19,122.00	4.39%
7510 · Contract Serv(Accntg & HR)	20,182.50	60,000.00	-39,817.50	33.64%
7731 · Gasoline-Oil-Fuel	4,987.98	25,000.00	-20,012.02	19.95%
7732 · Training & Travel	2,462.19	12,000.00	-9,537.81	20.52%
7760 · Utilities	30,839.54	38,000.00	-7,160.46	81.16%
7763 · Water	3,642.79	8,000.00	-4,357.21	45.54%
7764 · Refuse	13,036.17	26,000.00	-12,963.83	50.14%
<b>Total Services &amp; Supplies</b>	<b>478,171.18</b>	<b>1,039,800.00</b>	<b>-561,628.82</b>	<b>45.99%</b>
<b>Total Expense</b>	<b>923,628.75</b>	<b>2,050,600.00</b>	<b>-1,126,971.25</b>	<b>45.04%</b>

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<b>Net Ordinary Income</b>	695,512.52	902,000.00	-206,487.48	77.11%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	865,000.00	-865,000.00	0.0%
<b>Total Other Income</b>	0.00	865,000.00	-865,000.00	0.0%
<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 · Land & Land Improvements	26,284.77	300,000.00	-273,715.23	8.76%
8200 · Structures & Struct Improvement	197,751.91	1,100,000.00	-902,248.09	17.98%
8300 · Equipment	9,779.29	180,000.00	-170,220.71	5.43%
<b>Total Capital Assets</b>	233,815.97	1,580,000.00	-1,346,184.03	14.8%
7905 · Reserving Perpetual Care(endow)	85,160.45	187,000.00	-101,839.55	45.54%
<b>Total Other Expense</b>	318,976.42	1,767,000.00	-1,448,023.58	18.05%
<b>Net Other Income</b>	-318,976.42	-902,000.00	583,023.58	35.36%
<b>Net Income</b>	<b>376,536.10</b>	<b>0.00</b>	<b>376,536.10</b>	<b>100.0%</b>