

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

66% of the year has elapsed	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	461,107.15	502,000.00	-40,892.85	91.85%
5221 · Open/Closing Internment Fees	215,032.00	352,000.00	-136,968.00	61.09%
5222 · Sale of Crypts/Vaults	164,737.61	270,000.00	-105,262.39	61.01%
5224 · Grave Marker Setting Fees	72,602.85	96,000.00	-23,397.15	75.63%
5225 · Sat/Sun Burial Service Fees	16,900.00	41,000.00	-24,100.00	41.22%
5226 · Endowment-Perpetual Care	126,918.00	163,000.00	-36,082.00	77.86%
5227 · Non-Residence Fees	31,889.00	29,000.00	2,889.00	109.96%
5229 · Sale of Niches	1,350.00	7,700.00	-6,350.00	17.53%
5739 · Other Services	311.00	10,500.00	-10,189.00	2.96%
<b>Total Charges for Services</b>	<b>1,090,847.61</b>	<b>1,471,200.00</b>	<b>-380,352.39</b>	<b>74.15%</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	7,281.74	5,400.00	1,881.74	134.85%
<b>Total Miscellaneous Revenue</b>	<b>7,281.74</b>	<b>5,400.00</b>	<b>1,881.74</b>	<b>134.85%</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	124,215.30	85,000.00	39,215.30	146.14%
3381 · Unrealized Gain/Loss on Invest	-11,639.16			
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>127,076.14</b>	<b>114,000.00</b>	<b>13,076.14</b>	<b>111.47%</b>
<b>Total Income</b>	<b>1,813,970.21</b>	<b>2,588,400.00</b>	<b>-774,429.79</b>	<b>70.08%</b>
<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				

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6100 · Regular Salaries	333,566.23	575,000.00	-241,433.77	58.01%
6400 · Retirement Contribution	104,591.79	189,000.00	-84,408.21	55.34%
6475 · Retiree Medical OPEB	11,483.36	18,000.00	-6,516.64	63.8%
6500 · FICA Contribution	19,371.49	35,650.00	-16,278.51	54.34%
6550 · FICA/Medicare	4,517.15	8,500.00	-3,982.85	53.14%
6600 · Health Insurance Contribution	89,743.11	150,000.00	-60,256.89	59.83%
6610 · Life & Disability Insurance	179.40	500.00	-320.60	35.88%
6700 · Unemployment Ins Contribution	1,291.98	1,300.00	-8.02	99.38%
6900 · Workers Compensation	22,811.00	23,000.00	-189.00	99.18%
<b>Total Salaries &amp; Employee Benefits</b>	<b>587,555.51</b>	<b>1,000,950.00</b>	<b>-413,394.49</b>	<b>58.7%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	5,886.77	14,800.00	-8,913.23	39.78%
7053 · Telephone Service Local	3,195.05	5,500.00	-2,304.95	58.09%
7121 · Operating Supplies	3,704.57	6,000.00	-2,295.43	61.74%
7200 · MTC-Struct/Impr & Grounds	16,787.41	63,000.00	-46,212.59	26.65%
7324 · Audit & Acctg Fees	8,060.00	8,500.00	-440.00	94.82%
7325 · Other Professional Services	221,183.59	605,000.00	-383,816.41	36.56%
7326 · Auxiliary Expense	1,355.74	12,000.00	-10,644.26	11.3%
7363 · Equipment Maintenance	17,054.53	30,000.00	-12,945.47	56.85%
7381 · Professional Liab. Insurance	35,377.00	37,000.00	-1,623.00	95.61%
7440 · Miscellaneous Expense	50,292.51	67,000.00	-16,707.49	75.06%
7450 · Office Expense	12,719.30	19,000.00	-6,280.70	66.94%
7460 · Professional & Special Service	2,377.53	17,000.00	-14,622.47	13.99%
7506 · Administration Fees	16,557.59	40,000.00	-23,442.41	41.39%
7507 · ADP Payroll Fees	3,059.60	6,000.00	-2,940.40	50.99%
7508 · Legal Fees	931.50	45,000.00	-44,068.50	2.07%
7510 · Contractual Services	26,000.00	60,000.00	-34,000.00	43.33%
7731 · Gasoline-Oil-Fuel	11,825.63	25,000.00	-13,174.37	47.3%
7732 · Training & Travel	4,148.99	11,650.00	-7,501.01	35.61%
7760 · Utilities	26,578.38	32,000.00	-5,421.62	83.06%
7763 · Water	4,672.81	7,000.00	-2,327.19	66.75%
7764 · Refuse	17,708.43	16,000.00	1,708.43	110.68%
<b>Total Services &amp; Supplies</b>	<b>489,476.93</b>	<b>1,127,450.00</b>	<b>-637,973.07</b>	<b>43.42%</b>
<b>Total Expense</b>	<b>1,077,032.44</b>	<b>2,128,400.00</b>	<b>-1,051,367.56</b>	<b>50.6%</b>
<b>Net Ordinary Income</b>	<b>736,937.77</b>	<b>460,000.00</b>	<b>276,937.77</b>	<b>160.2%</b>
<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>	<b>0.00</b>	<b>880,000.00</b>	<b>-880,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
<b>Capital Assets</b>				

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8100 · Land & Land Improvements	0.00	110,000.00	-110,000.00	0.0%
8200 · Structures & Struct Improvement	8,164.50	992,000.00	-983,835.50	0.82%
8300 · Equipment	20,749.74	75,000.00	-54,250.26	27.67%
<b>Total Capital Assets</b>	<b>28,914.24</b>	<b>1,177,000.00</b>	<b>-1,148,085.76</b>	<b>2.46%</b>
7905 · Reserving Perpetual Care(endow)	126,918.00	163,000.00	-36,082.00	77.86%
<b>Total Other Expense</b>	<b>155,832.24</b>	<b>1,340,000.00</b>	<b>-1,184,167.76</b>	<b>11.63%</b>
<b>Net Other Income</b>	<b>-155,832.24</b>	<b>-460,000.00</b>	<b>304,167.76</b>	<b>33.88%</b>
<b>Net Income</b>	<b>581,105.53</b>	<b>0.00</b>	<b>581,105.53</b>	<b>100.0%</b>

**Santa Maria Cemetery District**  
**Cash Balances by Class**  
As of February 29, 2024

	<b>3320 - SM Cemetery</b>	<b>3323 - SM Cemetery Endowment</b>	<b>3324 - SM Cemetery Endow Int</b>	<b>3325 General Fund</b>	<b>TOTAL</b>
<b>Checking/Savings</b>					
<b>Community Bank</b>					
Community Bank of Santa Maria	267,025.40	0.00	0.00	0.00	267,025.40
Community Bank of SM- MMKT Sav	8,565.67	0.00	0.00	0.00	8,565.67
<b>Total Community Bank</b>	<b>275,591.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>275,591.07</b>
Stifel Financial-Endow Int	0.00	0.00	568,471.81	0.00	568,471.81
Stifel Financial-Endowment	0.00	3,028,937.92	0.00	0.00	3,028,937.92
Stifel Financial - General Fund	0.00	0.00	0.00	2,011,794.84	2,011,794.84
<b>Transfers/Other</b>					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-42,873.46	0.00	0.00	0.00	-42,873.46
<b>Total Transfers/Other</b>	<b>-555,395.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-555,395.96</b>
<b>Total Checking/Savings</b>	<b>-279,804.89</b>	<b>3,028,937.92</b>	<b>568,471.81</b>	<b>2,011,794.84</b>	<b>5,329,399.68</b>