

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

58% of the year has elapsed	Jul '23 - Jan 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	399,327.15	502,000.00	-102,672.85	79.55%
5221 · Open/Closing Internment Fees	191,787.00	352,000.00	-160,213.00	54.49%
5222 · Sale of Crypts/Vaults	145,786.83	270,000.00	-124,213.17	54.0%
5224 · Grave Marker Setting Fees	64,014.85	96,000.00	-31,985.15	66.68%
5225 · Sat/Sun Burial Service Fees	15,600.00	41,000.00	-25,400.00	38.05%
5226 · Endowment-Perpetual Care	108,943.00	163,000.00	-54,057.00	66.84%
5227 · Non-Residence Fees	28,100.00	29,000.00	-900.00	96.9%
5229 · Sale of Niches	1,350.00	7,700.00	-6,350.00	17.53%
5739 · Other Services	286.00	10,500.00	-10,214.00	2.72%
<b>Total Charges for Services</b>	<b>955,194.83</b>	<b>1,471,200.00</b>	<b>-516,005.17</b>	<b>64.93%</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	6,122.42	5,400.00	722.42	113.38%
<b>Total Miscellaneous Revenue</b>	<b>6,122.42</b>	<b>5,400.00</b>	<b>722.42</b>	<b>113.38%</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	96,205.18	85,000.00	11,205.18	113.18%
3381 · Unrealized Gain/Loss on Invest	50,544.39			
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>161,249.57</b>	<b>114,000.00</b>	<b>47,249.57</b>	<b>141.45%</b>
<b>Total Income</b>	<b>1,711,331.54</b>	<b>2,588,400.00</b>	<b>-877,068.46</b>	<b>66.12%</b>
<b>Expense</b>				

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<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	290,906.37	575,000.00	-284,093.63	50.59%
6400 · Retirement Contribution	86,305.28	189,000.00	-102,694.72	45.66%
6475 · Retiree Medical OPEB	9,330.23	18,000.00	-8,669.77	51.84%
6500 · FICA Contribution	16,967.28	35,650.00	-18,682.72	47.59%
6550 · FICA/Medicare	3,954.88	8,500.00	-4,545.12	46.53%
6600 · Health Insurance Contribution	77,039.97	150,000.00	-72,960.03	51.36%
6610 · Life & Disability Insurance	179.40	500.00	-320.60	35.88%
6700 · Unemployment Ins Contribution	974.64	1,300.00	-325.36	74.97%
6900 · Workers Compensation	22,811.00	23,000.00	-189.00	99.18%
<b>Total Salaries &amp; Employee Benefits</b>	<b>508,469.05</b>	<b>1,000,950.00</b>	<b>-492,480.95</b>	<b>50.8%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	5,167.71	14,800.00	-9,632.29	34.92%
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	13,075.66	63,000.00	-49,924.34	20.76%
7324 · Audit & Acctg Fees	0.00	8,500.00	-8,500.00	0.0%
7325 · Other Professsional Services	193,490.20	605,000.00	-411,509.80	31.98%
7326 · Auxiliary Expense	1,407.46	12,000.00	-10,592.54	11.73%
7363 · Equipment Maintenance	14,297.33	30,000.00	-15,702.67	47.66%
7381 · Professional Liab. Insurance	35,377.00	37,000.00	-1,623.00	95.61%
7440 · Miscellaneous Expense	47,577.50	67,000.00	-19,422.50	71.01%
7450 · Office Expense	12,674.73	19,000.00	-6,325.27	66.71%
7460 · Professional & Special Service	2,319.55	17,000.00	-14,680.45	13.64%
7506 · Administration Fees	15,127.57	40,000.00	-24,872.43	37.82%
7507 · ADP Payroll Fees	2,907.75	6,000.00	-3,092.25	48.46%
7508 · Legal Fees	931.50	45,000.00	-44,068.50	2.07%
7510 · Contractural Services	22,750.00	60,000.00	-37,250.00	37.92%
7731 · Gasoline-Oil-Fuel	10,917.60	25,000.00	-14,082.40	43.67%
7732 · Training & Travel	4,148.99	11,650.00	-7,501.01	35.61%
7760 · Utilities	25,647.00	32,000.00	-6,353.00	80.15%
7763 · Water	4,010.26	7,000.00	-2,989.74	57.29%
7764 · Refuse	14,621.42	16,000.00	-1,378.58	91.38%
<b>Total Services &amp; Supplies</b>	<b>432,558.85</b>	<b>1,127,450.00</b>	<b>-694,891.15</b>	<b>38.37%</b>
<b>Total Expense</b>	<b>941,027.90</b>	<b>2,128,400.00</b>	<b>-1,187,372.10</b>	<b>44.21%</b>
<b>Net Ordinary Income</b>	<b>770,303.64</b>	<b>460,000.00</b>	<b>310,303.64</b>	<b>167.46%</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>

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	<u>Jul '23 - Jan 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</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	3,545.00	992,000.00	-988,455.00	0.36%
8300 · Equipment	20,749.74	75,000.00	-54,250.26	27.67%
<b>Total Capital Assets</b>	<u>24,294.74</u>	<u>1,177,000.00</u>	<u>-1,152,705.26</u>	<u>2.06%</u>
7905 · Reserving Perpetual Care(endow)	108,943.00	163,000.00	-54,057.00	66.84%
<b>Total Other Expense</b>	<u>133,237.74</u>	<u>1,340,000.00</u>	<u>-1,206,762.26</u>	<u>9.94%</u>
<b>Net Other Income</b>	<u>-133,237.74</u>	<u>-460,000.00</u>	<u>326,762.26</u>	<u>28.97%</u>
<b>Net Income</b>	<u><u>637,065.90</u></u>	<u><u>0.00</u></u>	<u><u>637,065.90</u></u>	<u><u>100.0%</u></u>

**Santa Maria Cemetery District**  
**Cash Balances by Class**  
As of January 31, 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	513,380.29	0.00	0.00	0.00	513,380.29
Community Bank of SM- MMKT Sav	8,564.99	0.00	0.00	0.00	8,564.99
<b>Total Community Bank</b>	<b>521,945.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>521,945.28</b>
<b>Stifel Financial-Endow Int</b>	<b>0.00</b>	<b>0.00</b>	<b>569,531.00</b>	<b>0.00</b>	<b>569,531.00</b>
<b>Stifel Financial-Endowment</b>	<b>0.00</b>	<b>2,798,404.88</b>	<b>0.00</b>	<b>0.00</b>	<b>2,798,404.88</b>
<b>Stifel Financial - General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,025,442.80</b>	<b>2,025,442.80</b>
<b>Transfers/Other</b>					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-26,174.46	0.00	0.00	0.00	-26,174.46
<b>Total Transfers/Other</b>	<b>-538,696.96</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-538,696.96</b>
<b>Total Checking/Savings</b>	<b>-16,751.68</b>	<b>2,798,404.88</b>	<b>569,531.00</b>	<b>2,025,442.80</b>	<b>5,376,627.00</b>