

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

8% of the year has elapsed	<u>Jul 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	78,352.15	502,000.00	-423,647.85	15.61%
5221 · Open/Closing Internment Fees	29,341.00	352,000.00	-322,659.00	8.34%
5222 · Sale of Crypts/Vaults	23,160.96	270,000.00	-246,839.04	8.58%
5224 · Grave Marker Setting Fees	11,122.70	96,000.00	-84,877.30	11.59%
5225 · Sat/Sun Burial Service Fees	2,600.00	41,000.00	-38,400.00	6.34%
5226 · Endowment-Perpetual Care	21,510.00	163,000.00	-141,490.00	13.2%
5227 · Non-Residence Fees	1,571.00	29,000.00	-27,429.00	5.42%
5229 · Sale of Niches	1,350.00	7,700.00	-6,350.00	17.53%
5739 · Other Services	0.00	10,500.00	-10,500.00	0.0%
<b>Total Charges for Services</b>	<u>169,007.81</u>	<u>1,471,200.00</u>	<u>-1,302,192.19</u>	<u>11.49%</u>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	0.00	3,700.00	-3,700.00	0.0%
<b>Total Intergovernmental Revenue-State</b>	<u>0.00</u>	<u>3,700.00</u>	<u>-3,700.00</u>	<u>0.0%</u>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	570.14	5,400.00	-4,829.86	10.56%
<b>Total Miscellaneous Revenue</b>	<u>570.14</u>	<u>5,400.00</u>	<u>-4,829.86</u>	<u>10.56%</u>
<b>Taxes</b>				
3015 · PT Prior Yr Escapes Sec	0.00	2,300.00	-2,300.00	0.0%
3010 · Property Tax-Current Secured	0.00	926,000.00	-926,000.00	0.0%
3011 · Property Tax-Unitary	0.00	14,300.00	-14,300.00	0.0%
3020 · Property Tax-Current Unsecured	0.00	33,100.00	-33,100.00	0.0%
3023 · PT PY Corr/Escapes Unsecured	0.00	750.00	-750.00	0.0%
3050 · Property Tax-Prior Unsecured	0.00	650.00	-650.00	0.0%
3054 · Supplemental Pty Tax-Current	0.00	17,000.00	-17,000.00	0.0%
<b>Total Taxes</b>	<u>0.00</u>	<u>994,100.00</u>	<u>-994,100.00</u>	<u>0.0%</u>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div Income	11,761.84	85,000.00	-73,238.16	13.84%
3381 · Unrealized Gain/Loss on Invest	7,139.35			
3409 · Other Rental of Bldgs & Land	0.00	29,000.00	-29,000.00	0.0%
<b>Total Use of Money &amp; Property</b>	<u>18,901.19</u>	<u>114,000.00</u>	<u>-95,098.81</u>	<u>16.58%</u>
<b>Total Income</b>	<u>188,479.14</u>	<u>2,588,400.00</u>	<u>-2,399,920.86</u>	<u>7.28%</u>
<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	37,426.55	575,000.00	-537,573.45	6.51%
6400 · Retirement Contribution	5,993.54	189,000.00	-183,006.46	3.17%

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6475 · Retiree Medical OPEB	717.71	18,000.00	-17,282.29	3.99%
6500 · FICA Contribution	2,249.12	35,650.00	-33,400.88	6.31%
6550 · FICA/Medicare	526.00	8,500.00	-7,974.00	6.19%
6600 · Health Insurance Contribution	10,827.27	150,000.00	-139,172.73	7.22%
6610 · Life & Disability Insurance	0.00	500.00	-500.00	0.0%
6700 · Unemployment Ins Contribution	38.56	1,300.00	-1,261.44	2.97%
6900 · Workers Compensation	0.00	23,000.00	-23,000.00	0.0%
<b>Total Salaries &amp; Employee Benefits</b>	<b>57,778.75</b>	<b>1,000,950.00</b>	<b>-943,171.25</b>	<b>5.77%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	381.41	14,800.00	-14,418.59	2.58%
7053 · Telephone Service Local	327.39	5,500.00	-5,172.61	5.95%
7121 · Operating Supplies	0.00	6,000.00	-6,000.00	0.0%
7200 · MTC-Struct/Impr & Grounds	1,444.36	63,000.00	-61,555.64	2.29%
7324 · Audit & Acctg Fees	0.00	8,500.00	-8,500.00	0.0%
7325 · Other Professional Services	27,422.00	605,000.00	-577,578.00	4.53%
7326 · Auxiliary Expense	984.00	12,000.00	-11,016.00	8.2%
7363 · Equipment Maintenance	1,220.33	30,000.00	-28,779.67	4.07%
7381 · Professional Liab. Insurance	0.00	37,000.00	-37,000.00	0.0%
7440 · Miscellaneous Expense	0.00	67,000.00	-67,000.00	0.0%
7450 · Office Expense	681.80	19,000.00	-18,318.20	3.59%
7460 · Professional & Special Service	0.00	17,000.00	-17,000.00	0.0%
7506 · Administration Fees	2,123.47	40,000.00	-37,876.53	5.31%
7507 · ADP Payroll Fees	524.20	6,000.00	-5,475.80	8.74%
7508 · Legal Fees	0.00	45,000.00	-45,000.00	0.0%
7510 · Contractual Services	3,250.00	60,000.00	-56,750.00	5.42%
7731 · Gasoline-Oil-Fuel	1,272.77	25,000.00	-23,727.23	5.09%
7732 · Training & Travel	0.00	11,650.00	-11,650.00	0.0%
7760 · Utilities	3,905.29	32,000.00	-28,094.71	12.2%
7763 · Water	610.91	7,000.00	-6,389.09	8.73%
7764 · Refuse	441.65	16,000.00	-15,558.35	2.76%
<b>Total Services &amp; Supplies</b>	<b>44,589.58</b>	<b>1,127,450.00</b>	<b>-1,082,860.42</b>	<b>3.96%</b>
<b>Total Expense</b>	<b>102,368.33</b>	<b>2,128,400.00</b>	<b>-2,026,031.67</b>	<b>4.81%</b>
<b>Net Ordinary Income</b>	<b>86,110.81</b>	<b>460,000.00</b>	<b>-373,889.19</b>	<b>18.72%</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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<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	0.00	992,000.00	-992,000.00	0.0%
8300 - Equipment	0.00	75,000.00	-75,000.00	0.0%
<b>Total Capital Assets</b>	<u>0.00</u>	<u>1,177,000.00</u>	<u>-1,177,000.00</u>	<u>0.0%</u>
7905 - Reserving Perpetual Care(endow)	0.00	163,000.00	-163,000.00	0.0%
<b>Total Other Expense</b>	<u>0.00</u>	<u>1,340,000.00</u>	<u>-1,340,000.00</u>	<u>0.0%</u>
<b>Net Other Income</b>	<u>0.00</u>	<u>-460,000.00</u>	<u>460,000.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><u>86,110.81</u></u>	<u><u>0.00</u></u>	<u><u>86,110.81</u></u>	<u><u>100.0%</u></u>

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

	<u>3320 - SM Cemetery</u>	<u>3323 - SM Cemetery Endowment</u>	<u>3324 - SM Cemetery Endow Int</u>	<u>3325 General Fund</u>	<u>TOTAL</u>
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
<b>Community Bank</b>					
Community Bank of Santa Maria	703,856.01	0.00	0.00	0.00	703,856.01
Community Bank of SM- MMKT Sav	258,111.90	0.00	0.00	0.00	258,111.90
<b>Total Community Bank</b>	<u>961,967.91</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>961,967.91</u>
Stifel Financial-Endow Int	0.00	0.00	513,539.72	0.00	513,539.72
Stifel Financial-Endowment	0.00	2,748,778.44	0.00	0.00	2,748,778.44
Stifel Financial - General Fund	0.00	0.00	0.00	1,004,099.54	1,004,099.54
<b>Transfers/Other</b>					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-187,741.46	0.00	0.00	0.00	-187,741.46
<b>Total Transfers/Other</b>	<u>-700,263.96</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-700,263.96</u>
<b>Total Checking/Savings</b>	261,703.95	2,748,778.44	513,539.72	1,004,099.54	4,528,121.65