

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

8% of the year has elapsed	Jul 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	62,557.00	705,000.00	-642,443.00	8.87%
5221 · Open/Closing Internment Fees	22,812.00	330,000.00	-307,188.00	6.91%
5222 · Sale of Crypts/Vaults	19,501.99	250,000.00	-230,498.01	7.8%
5224 · Grave Marker Setting Fees	9,676.24	109,000.00	-99,323.76	8.88%
5225 · Sat/Sun Burial Service Fees	5,400.00	25,000.00	-19,600.00	21.6%
5226 · Endowment-Perpetual Care	13,684.00	187,000.00	-173,316.00	7.32%
5227 · Non-Residence Fees	1,301.00	40,000.00	-38,699.00	3.25%
5229 · Sale of Niches	0.00	8,000.00	-8,000.00	0.0%
5739 · Other Services	0.00	11,000.00	-11,000.00	0.0%
Total Charges for Services	134,932.23	1,665,000.00	-1,530,067.77	8.1%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	3,800.00	-3,800.00	0.0%
Total Intergovernmental Revenue-State	0.00	3,800.00	-3,800.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	180.09	5,000.00	-4,819.91	3.6%
Total Miscellaneous Revenue	180.09	5,000.00	-4,819.91	3.6%
Taxes				
3015 - PT Prior Yr Escapes Sec	0.00	1,900.00	-1,900.00	0.0%
3010 · Property Tax-Current Secured	0.00	975,000.00	-975,000.00	0.0%
3011 · Property Tax-Unitary	0.00	16,000.00	-16,000.00	0.0%
3020 · Property Tax-Current Unsecured	0.00	37,300.00	-37,300.00	0.0%
3023 · PT PY Corr/Escapes Unsecured	0.00	1,140.00	-1,140.00	0.0%
3050 · Property Tax-Prior Unsecured	0.00	1,140.00	-1,140.00	0.0%
3054 · Supplemental Pty Tax-Current	0.00	17,000.00	-17,000.00	0.0%
3056 · Supplemental Pty Tax-Prior	0.00	220.00	-220.00	0.0%
3057 · PT-506 Int, 480 CIOS/CIC Pen	0.00	100.00	-100.00	0.0%
Total Taxes	0.00	1,049,800.00	-1,049,800.00	0.0%
Use of Money & Property				
3380 · Interest/Div Income	35,201.86	200,000.00	-164,798.14	17.6%
3381 · Unrealized Gain/Loss on Invest	37,403.40			
3409 · Other Rental of Bldgs & Land	0.00	29,000.00	-29,000.00	0.0%
Total Use of Money & Property	72,605.26	229,000.00	-156,394.74	31.71%
Total Income	207,717.58	2,952,600.00	-2,744,882.42	7.04%
Gross Profit	207,717.58	2,952,600.00	-2,744,882.42	7.04%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	41,124.22	575,000.00	-533,875.78	7.15%
6400 · Retirement Contribution	12,350.34	189,000.00	-176,649.66	6.54%
6475 · Retiree Medical OPEB	1,435.42	18,000.00	-16,564.58	7.98%
6500 · FICA Contribution	2,373.37	35,650.00	-33,276.63	6.66%
6550 · FICA/Medicare	555.07	8,500.00	-7,944.93	6.53%
6600 · Health Insurance Contribution	11,666.76	150,000.00	-138,333.24	7.78%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	8.50	2,350.00	-2,341.50	0.36%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
Total Salaries & Employee Benefits	100,689.68	1,010,800.00	-910,110.32	9.96%
Services & Supplies				
7030 · Clothing & Personal	1,058.21	14,800.00	-13,741.79	7.15%
7053 · Telephone Service Local	682.75	5,700.00	-5,017.25	11.98%
7121 · Operating Supplies	384.76	6,500.00	-6,115.24	5.92%
7200 · MTC-Struct/Impr & Grounds	2,088.66	55,000.00	-52,911.34	3.8%
7324 · Audit & Acctg Fees	0.00	8,800.00	-8,800.00	0.0%
7325 · Other Professional Services	37,899.04	500,000.00	-462,100.96	7.58%
7326 · Auxiliary Expense	57.00	12,000.00	-11,943.00	0.48%
7363 · Equipment Maintenance	3,066.86	30,000.00	-26,933.14	10.22%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp-Vaults/Liners	2,818.00	77,000.00	-74,182.00	3.66%
7450 · Office Expense	2,030.56	21,000.00	-18,969.44	9.67%
7460 · Professional & Special Service	177.61	20,000.00	-19,822.39	0.89%
7506 · Administration Fees	1,173.71	40,000.00	-38,826.29	2.93%
7507 · ADP Payroll Fees	371.80	6,000.00	-5,628.20	6.2%
7508 · Legal Fees	1,272.00	20,000.00	-18,728.00	6.36%
7510 · Contractural Services	3,363.75	60,000.00	-56,636.25	5.61%
7731 · Gasoline-Oil-Fuel	1,504.21	25,000.00	-23,495.79	6.02%
7732 · Training & Travel	0.00	12,000.00	-12,000.00	0.0%
7760 · Utilities	7,500.81	38,000.00	-30,499.19	19.74%
7763 · Water	667.43	8,000.00	-7,332.57	8.34%
7764 · Refuse	2,406.84	26,000.00	-23,593.16	9.26%
Total Services & Supplies	121,141.00	1,039,800.00	-918,659.00	11.65%
Total Expense	221,830.68	2,050,600.00	-1,828,769.32	10.82%
Net Ordinary Income	-14,113.10	902,000.00	-916,113.10	-1.57%

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Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	865,000.00	-865,000.00	0.0%
Total Other Income	0.00	865,000.00	-865,000.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	0.00	300,000.00	-300,000.00	0.0%
8200 · Structures & Struct Improvement	8,011.75	1,100,000.00	-1,091,988.25	0.73%
8300 · Equipment	9,779.29	180,000.00	-170,220.71	5.43%
Total Capital Assets	17,791.04	1,580,000.00	-1,562,208.96	1.13%
7905 · Reserving Perpetual Care(endow)	13,684.00	187,000.00	-173,316.00	7.32%
Total Other Expense	31,475.04	1,767,000.00	-1,735,524.96	1.78%
Net Other Income	-31,475.04	-902,000.00	870,524.96	3.49%
Net Income	-45,588.14	0.00	-45,588.14	100.0%

Santa Maria Cemetery District
Cash Balances by Class
As of July 31, 2024

	3320 - SM Cemetery	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	3325 General Fund	TOTAL
Checking/Savings					
Community Bank					
Community Bank of Santa Maria	635,213.09	0.00	0.00	0.00	635,213.09
Community Bank of SM- MMKT Sav	8,568.53	0.00	0.00	0.00	8,568.53
Total Community Bank	643,781.62	0.00	0.00	0.00	643,781.62
Stifel Financial-Endow Int	0.00	0.00	630,139.14	0.00	630,139.14
Stifel Financial-Endowment	0.00	3,035,431.09	0.00	0.00	3,035,431.09
Stifel Financial - General Fund	0.00	0.00	0.00	2,055,557.91	2,055,557.91
Total Checking/Savings	643,781.62	3,035,431.09	630,139.14	2,055,557.91	6,364,909.76