

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

100% of the year has elapsed	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	703,816.15	502,000.00	201,816.15	140.2%
5221 · Open/Closing Internment Fees	325,430.02	352,000.00	-26,569.98	92.45%
5222 · Sale of Crypts/Vaults	254,668.30	270,000.00	-15,331.70	94.32%
5224 · Grave Marker Setting Fees	112,480.86	96,000.00	16,480.86	117.17%
5225 · Sat/Sun Burial Service Fees	26,040.10	41,000.00	-14,959.90	63.51%
5226 · Endowment-Perpetual Care	185,074.50	163,000.00	22,074.50	113.54%
5227 · Non-Residence Fees	40,976.00	29,000.00	11,976.00	141.3%
5229 · Sale of Niches	11,430.00	7,700.00	3,730.00	148.44%
5739 · Other Services	10,391.00	10,500.00	-109.00	98.96%
<b>Total Charges for Services</b>	<b>1,670,306.93</b>	<b>1,471,200.00</b>	<b>199,106.93</b>	<b>113.53%</b>
<b>Intergovernmental Revenue-Fed</b>				
4690 · Payments in Lieu of Taxes	166.77			
<b>Total Intergovernmental Revenue-Fed</b>	<b>166.77</b>			
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	3,426.62	3,700.00	-273.38	92.61%
<b>Total Intergovernmental Revenue-State</b>	<b>3,426.62</b>	<b>3,700.00</b>	<b>-273.38</b>	<b>92.61%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	10,858.17	5,400.00	5,458.17	201.08%
<b>Total Miscellaneous Revenue</b>	<b>10,858.17</b>	<b>5,400.00</b>	<b>5,458.17</b>	<b>201.08%</b>
<b>Taxes</b>				
3015 - PT Prior Yr Escapes Sec	2,297.16	2,300.00	-2.84	99.88%
3010 · Property Tax-Current Secured	988,191.05	926,000.00	62,191.05	106.72%
3011 · Property Tax-Unitary	16,636.55	14,300.00	2,336.55	116.34%
3020 · Property Tax-Current Unsecured	36,316.25	33,100.00	3,216.25	109.72%
3023 · PT PY Corr/Escapes Unsecured	1,319.67	750.00	569.67	175.96%
3040 · Property Tax-Prior Secured	201.83			
3050 · Property Tax-Prior Unsecured	1,303.40	650.00	653.40	200.52%
3054 · Supplemental Pty Tax-Current	26,892.16	17,000.00	9,892.16	158.19%
3056 · Supplemental Pty Tax-Prior	294.11			
3057 · PT-506 Int, 480 CIOS/CIC Pen	81.98			
<b>Total Taxes</b>	<b>1,073,534.16</b>	<b>994,100.00</b>	<b>79,434.16</b>	<b>107.99%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div Income	237,195.41	85,000.00	152,195.41	279.05%
3381 · Unrealized Gain/Loss on Invest	-83,634.62			

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3409 · Other Rental of Bldgs & Land	29,000.00	29,000.00	0.00	100.0%
<b>Total Use of Money &amp; Property</b>	<b>182,560.79</b>	<b>114,000.00</b>	<b>68,560.79</b>	<b>160.14%</b>
<b>Total Income</b>	2,940,853.44	2,588,400.00	352,453.44	113.62%
<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	498,505.29	575,000.00	-76,494.71	86.7%
6400 · Retirement Contribution	150,852.67	189,000.00	-38,147.33	79.82%
6475 · Retiree Medical OPEB	17,225.04	18,000.00	-774.96	95.7%
6500 · FICA Contribution	27,587.75	35,650.00	-8,062.25	77.39%
6550 · FICA/Medicare	6,438.70	8,500.00	-2,061.30	75.75%
6600 · Health Insurance Contribution	133,381.48	150,000.00	-16,618.52	88.92%
6610 · Life & Disability Insurance	179.40	500.00	-320.60	35.88%
6700 · Unemployment Ins Contribution	1,368.66	1,300.00	68.66	105.28%
6900 · Workers Compensation	22,811.00	23,000.00	-189.00	99.18%
<b>Total Salaries &amp; Employee Benefits</b>	<b>858,349.99</b>	<b>1,000,950.00</b>	<b>-142,600.01</b>	<b>85.75%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	10,002.13	14,800.00	-4,797.87	67.58%
7053 · Telephone Service Local	5,101.38	5,500.00	-398.62	92.75%
7121 · Operating Supplies	5,514.87	6,000.00	-485.13	91.92%
7200 · MTC-Struct/Impr & Grounds	50,732.62	63,000.00	-12,267.38	80.53%
7324 · Audit & Acctg Fees	8,060.00	8,500.00	-440.00	94.82%
7325 · Other Professional Services	354,196.62	605,000.00	-250,803.38	58.55%
7326 · Auxiliary Expense	4,121.74	12,000.00	-7,878.26	34.35%
7363 · Equipment Maintenance	26,335.77	30,000.00	-3,664.23	87.79%
7381 · Professional Liab. Insurance	35,377.00	37,000.00	-1,623.00	95.61%
7440 · Miscellaneous Exp-Vaults/Liners	84,232.72	67,000.00	17,232.72	125.72%
7450 · Office Expense	19,509.18	19,000.00	509.18	102.68%
7460 · Professional & Special Service	9,264.01	17,000.00	-7,735.99	54.49%
7506 · Administration Fees	30,307.85	40,000.00	-9,692.15	75.77%
7507 · ADP Payroll Fees	5,147.97	6,000.00	-852.03	85.8%
7508 · Legal Fees	7,822.66	45,000.00	-37,177.34	17.38%
7510 · Contractual Services	40,677.08	60,000.00	-19,322.92	67.8%
7731 · Gasoline-Oil-Fuel	16,237.74	25,000.00	-8,762.26	64.95%
7732 · Training & Travel	6,680.61	11,650.00	-4,969.39	57.34%
7760 · Utilities	34,713.45	32,000.00	2,713.45	108.48%
7763 · Water	7,443.57	7,000.00	443.57	106.34%
7764 · Refuse	25,803.14	16,000.00	9,803.14	161.27%
<b>Total Services &amp; Supplies</b>	<b>787,282.11</b>	<b>1,127,450.00</b>	<b>-340,167.89</b>	<b>69.83%</b>

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<b>Total Expense</b>	1,645,632.10	2,128,400.00	-482,767.90	77.32%
<b>Net Ordinary Income</b>	1,295,221.34	460,000.00	835,221.34	281.57%
<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>	0.00	880,000.00	-880,000.00	0.0%
<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	48,638.60	992,000.00	-943,361.40	4.9%
8300 · Equipment	20,749.74	75,000.00	-54,250.26	27.67%
<b>Total Capital Assets</b>	69,388.34	1,177,000.00	-1,107,611.66	5.9%
7905 · Reserving Perpetual Care(endow)	185,074.50	163,000.00	22,074.50	113.54%
<b>Total Other Expense</b>	254,462.84	1,340,000.00	-1,085,537.16	18.99%
<b>Net Other Income</b>	-254,462.84	-460,000.00	205,537.16	55.32%
<b>Net Income</b>	<b>1,040,758.50</b>	<b>0.00</b>	<b>1,040,758.50</b>	<b>100.0%</b>

**Santa Maria Cemetery District**  
**Cash Balances Report**  
As of June 30, 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	746,211.47	0.00	0.00	0.00	746,211.47
Community Bank of SM- MMKT Sav	8,567.83	0.00	0.00	0.00	8,567.83
<b>Total Community Bank</b>	<b>754,779.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>754,779.30</b>
<b>Stifel Financial-Endow Int</b>	<b>0.00</b>	<b>0.00</b>	<b>612,802.22</b>	<b>0.00</b>	<b>612,802.22</b>
<b>Stifel Financial-Endowment</b>	<b>0.00</b>	<b>3,009,640.41</b>	<b>0.00</b>	<b>0.00</b>	<b>3,009,640.41</b>
<b>Stifel Financial - General Fund</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,026,080.95</b>	<b>2,026,080.95</b>
<b>Total Checking/Savings</b>	<b>754,779.30</b>	<b>3,009,640.41</b>	<b>612,802.22</b>	<b>2,026,080.95</b>	<b>6,403,302.88</b>