

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

75% of the year has elapsed	Jul '23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	547,595.15	502,000.00	45,595.15	109.08%
5221 · Open/Closing Internment Fees	253,569.00	352,000.00	-98,431.00	72.04%
5222 · Sale of Crypts/Vaults	196,006.43	270,000.00	-73,993.57	72.6%
5224 · Grave Marker Setting Fees	83,453.78	96,000.00	-12,546.22	86.93%
5225 · Sat/Sun Burial Service Fees	20,800.00	41,000.00	-20,200.00	50.73%
5226 · Endowment-Perpetual Care	147,008.00	163,000.00	-15,992.00	90.19%
5227 · Non-Residence Fees	33,737.00	29,000.00	4,737.00	116.33%
5229 · Sale of Niches	1,680.00	7,700.00	-6,020.00	21.82%
5739 · Other Services	351.00	10,500.00	-10,149.00	3.34%
Total Charges for Services	1,284,200.36	1,471,200.00	-186,999.64	87.29%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,713.26	3,700.00	-1,986.74	46.3%
Total Intergovernmental Revenue-State	1,713.26	3,700.00	-1,986.74	46.3%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	8,677.27	5,400.00	3,277.27	160.69%
Total Miscellaneous Revenue	8,677.27	5,400.00	3,277.27	160.69%
Taxes				
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			
Total Taxes	587,051.46	994,100.00	-407,048.54	59.05%
Use of Money & Property				
3380 · Interest/Div Income	163,777.91	85,000.00	78,777.91	192.68%
3381 · Unrealized Gain/Loss on Invest	-16,908.16			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	161,369.75	114,000.00	47,369.75	141.55%
Total Income	2,043,012.10	2,588,400.00	-545,387.90	78.93%
Expense				
Salaries & Employee Benefits				

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6100 · Regular Salaries	378,797.72	575,000.00	-196,202.28	65.88%
6400 · Retirement Contribution	110,722.52	189,000.00	-78,277.48	58.58%
6475 · Retiree Medical OPEB	12,201.07	18,000.00	-5,798.93	67.78%
6500 · FICA Contribution	20,627.80	35,650.00	-15,022.20	57.86%
6550 · FICA/Medicare	4,810.97	8,500.00	-3,689.03	56.6%
6600 · Health Insurance Contribution	102,569.45	150,000.00	-47,430.55	68.38%
6610 · Life & Disability Insurance	179.40	500.00	-320.60	35.88%
6700 · Unemployment Ins Contribution	1,338.06	1,300.00	38.06	102.93%
6900 · Workers Compensation	22,811.00	23,000.00	-189.00	99.18%
Total Salaries & Employee Benefits	654,057.99	1,000,950.00	-346,892.01	65.34%
Services & Supplies				
7030 · Clothing & Personal	6,883.61	14,800.00	-7,916.39	46.51%
7053 · Telephone Service Local	4,131.61	5,500.00	-1,368.39	75.12%
7121 · Operating Supplies	3,704.57	6,000.00	-2,295.43	61.74%
7200 · MTC-Struct/Impr & Grounds	52,836.95	63,000.00	-10,163.05	83.87%
7324 · Audit & Acctg Fees	8,060.00	8,500.00	-440.00	94.82%
7325 · Other Professional Services	248,876.98	605,000.00	-356,123.02	41.14%
7326 · Auxiliary Expense	2,638.74	12,000.00	-9,361.26	21.99%
7363 · Equipment Maintenance	18,422.60	30,000.00	-11,577.40	61.41%
7381 · Professional Liab. Insurance	35,377.00	37,000.00	-1,623.00	95.61%
7440 · Miscellaneous Expense	61,368.51	67,000.00	-5,631.49	91.6%
7450 · Office Expense	14,133.43	19,000.00	-4,866.57	74.39%
7460 · Professional & Special Service	2,377.53	17,000.00	-14,622.47	13.99%
7506 · Administration Fees	17,713.17	40,000.00	-22,286.83	44.28%
7507 · ADP Payroll Fees	4,008.65	6,000.00	-1,991.35	66.81%
7508 · Legal Fees	2,874.70	45,000.00	-42,125.30	6.39%
7510 · Contractural Services	29,250.00	60,000.00	-30,750.00	48.75%
7731 · Gasoline-Oil-Fuel	11,859.24	25,000.00	-13,140.76	47.44%
7732 · Training & Travel	5,746.27	11,650.00	-5,903.73	49.32%
7760 · Utilities	27,341.26	32,000.00	-4,658.74	85.44%
7763 · Water	5,384.24	7,000.00	-1,615.76	76.92%
7764 · Refuse	18,925.17	16,000.00	2,925.17	118.28%
Total Services & Supplies	581,914.23	1,127,450.00	-545,535.77	51.61%
Total Expense	1,235,972.22	2,128,400.00	-892,427.78	58.07%
Net Ordinary Income	807,039.88	460,000.00	347,039.88	175.44%
Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	880,000.00	-880,000.00	0.0%
Total Other Income	0.00	880,000.00	-880,000.00	0.0%
Other Expense				
Capital Assets				

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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%
Total Capital Assets	28,914.24	1,177,000.00	-1,148,085.76	2.46%
7905 · Reserving Perpetual Care(endow)	147,008.00	163,000.00	-15,992.00	90.19%
Total Other Expense	175,922.24	1,340,000.00	-1,164,077.76	13.13%
Net Other Income	-175,922.24	-460,000.00	284,077.76	38.24%
Net Income	631,117.64	0.00	631,117.64	100.0%

Santa Maria Cemetery District
Cash Balances by Class
As of March 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	299,497.60	0.00	0.00	0.00	299,497.60
Community Bank of SM- MMKT Sav	8,565.67	0.00	0.00	0.00	8,565.67
Total Community Bank	308,063.27	0.00	0.00	0.00	308,063.27
Stifel Financial-Endow Int	0.00	0.00	588,296.62	0.00	588,296.62
Stifel Financial-Endowment	0.00	3,029,802.90	0.00	0.00	3,029,802.90
Stifel Financial - General Fund	0.00	0.00	0.00	2,025,398.66	2,025,398.66
Transfers/Other					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-51,935.00	0.00	0.00	0.00	-51,935.00
Total Transfers/Other	-564,457.50	0.00	0.00	0.00	-564,457.50
Total Checking/Savings	-256,394.23	3,029,802.90	588,296.62	2,025,398.66	5,387,103.95