

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

41% of the year has elapsed	Jul - Nov 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	303,608.15	502,000.00	-198,391.85	60.48%
5221 · Open/Closing Internment Fees	138,632.00	352,000.00	-213,368.00	39.38%
5222 · Sale of Crypts/Vaults	102,347.53	270,000.00	-167,652.47	37.91%
5224 · Grave Marker Setting Fees	47,910.97	96,000.00	-48,089.03	49.91%
5225 · Sat/Sun Burial Service Fees	14,300.00	41,000.00	-26,700.00	34.88%
5226 · Endowment-Perpetual Care	82,717.00	163,000.00	-80,283.00	50.75%
5227 · Non-Residence Fees	19,530.00	29,000.00	-9,470.00	67.35%
5229 · Sale of Niches	1,350.00	7,700.00	-6,350.00	17.53%
5739 · Other Services	40.00	10,500.00	-10,460.00	0.38%
Total Charges for Services	710,435.65	1,471,200.00	-760,764.35	48.29%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	3,700.00	-3,700.00	0.0%
Total Intergovernmental Revenue-State	0.00	3,700.00	-3,700.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	4,521.31	5,400.00	-878.69	83.73%
Total Miscellaneous Revenue	4,521.31	5,400.00	-878.69	83.73%
Taxes				
3015 - PT Prior Yr Escapes Sec	1,108.42	2,300.00	-1,191.58	48.19%
3010 · Property Tax-Current Secured	134,286.90	926,000.00	-791,713.10	14.5%
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	178,900.22	994,100.00	-815,199.78	18.0%
Use of Money & Property				
3380 · Interest/Div Income	63,542.01	85,000.00	-21,457.99	74.76%
3381 · Unrealized Gain/Loss on Invest	1,755.97			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	79,797.98	114,000.00	-34,202.02	70.0%
Total Income	973,655.16	2,588,400.00	-1,614,744.84	37.62%
Expense				

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Salaries & Employee Benefits				
6100 · Regular Salaries	204,768.97	575,000.00	-370,231.03	35.61%
6400 · Retirement Contribution	55,438.76	189,000.00	-133,561.24	29.33%
6475 · Retiree Medical OPEB	6,459.39	18,000.00	-11,540.61	35.89%
6500 · FICA Contribution	11,976.49	35,650.00	-23,673.51	33.6%
6550 · FICA/Medicare	2,787.68	8,500.00	-5,712.32	32.8%
6600 · Health Insurance Contribution	51,109.48	150,000.00	-98,890.52	34.07%
6610 · Life & Disability Insurance	89.70	500.00	-410.30	17.94%
6700 · Unemployment Ins Contribution	248.75	1,300.00	-1,051.25	19.14%
6900 · Workers Compensation	22,811.00	23,000.00	-189.00	99.18%
Total Salaries & Employee Benefits	355,690.22	1,000,950.00	-645,259.78	35.54%
Services & Supplies				
7030 · Clothing & Personal	3,358.76	14,800.00	-11,441.24	22.69%
7053 · Telephone Service Local	2,393.11	5,500.00	-3,106.89	43.51%
7121 · Operating Supplies	2,600.04	6,000.00	-3,399.96	43.33%
7200 · MTC-Struct/Impr & Grounds	9,801.47	63,000.00	-53,198.53	15.56%
7324 · Audit & Acctg Fees	0.00	8,500.00	-8,500.00	0.0%
7325 · Other Professional Services	142,416.74	605,000.00	-462,583.26	23.54%
7326 · Auxiliary Expense	1,320.06	12,000.00	-10,679.94	11.0%
7363 · Equipment Maintenance	13,192.20	30,000.00	-16,807.80	43.97%
7381 · Professional Liab. Insurance	35,377.00	37,000.00	-1,623.00	95.61%
7440 · Miscellaneous Expense	30,109.95	67,000.00	-36,890.05	44.94%
7450 · Office Expense	6,485.12	19,000.00	-12,514.88	34.13%
7460 · Professional & Special Service	1,939.73	17,000.00	-15,060.27	11.41%
7506 · Administration Fees	11,269.80	40,000.00	-28,730.20	28.18%
7507 · ADP Payroll Fees	1,811.80	6,000.00	-4,188.20	30.2%
7508 · Legal Fees	0.00	45,000.00	-45,000.00	0.0%
7510 · Contractual Services	16,250.00	60,000.00	-43,750.00	27.08%
7731 · Gasoline-Oil-Fuel	8,376.83	25,000.00	-16,623.17	33.51%
7732 · Training & Travel	838.99	11,650.00	-10,811.01	7.2%
7760 · Utilities	20,291.47	32,000.00	-11,708.53	63.41%
7763 · Water	2,624.28	7,000.00	-4,375.72	37.49%
7764 · Refuse	9,376.55	16,000.00	-6,623.45	58.6%
Total Services & Supplies	319,833.90	1,127,450.00	-807,616.10	28.37%
Total Expense	675,524.12	2,128,400.00	-1,452,875.88	31.74%
Net Ordinary Income	298,131.04	460,000.00	-161,868.96	64.81%
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%

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Other Expense				
Capital Assets				
8100 · Land & Land Improvements	0.00	110,000.00	-110,000.00	0.0%
8200 · Structures & Struct Improvement	1,055.00	992,000.00	-990,945.00	0.11%
8300 · Equipment	20,749.74	75,000.00	-54,250.26	27.67%
Total Capital Assets	<u>21,804.74</u>	<u>1,177,000.00</u>	<u>-1,155,195.26</u>	<u>1.85%</u>
7905 · Reserving Perpetual Care(endow)	82,717.00	163,000.00	-80,283.00	50.75%
Total Other Expense	<u>104,521.74</u>	<u>1,340,000.00</u>	<u>-1,235,478.26</u>	<u>7.8%</u>
Net Other Income	<u>-104,521.74</u>	<u>-460,000.00</u>	<u>355,478.26</u>	<u>22.72%</u>
Net Income	<u><u>193,609.30</u></u>	<u><u>0.00</u></u>	<u><u>193,609.30</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of November 30, 2023

	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	870,914.34	0.00	0.00	0.00	870,914.34
Community Bank of SM- MMKT Sav	258,413.99	0.00	0.00	0.00	258,413.99
Total Community Bank	1,129,328.33	0.00	0.00	0.00	1,129,328.33
Stifel Financial-Endow Int	0.00	0.00	542,921.38	0.00	542,921.38
Stifel Financial-Endowment	0.00	2,757,309.65	0.00	0.00	2,757,309.65
Stifel Financial - General Fund	0.00	0.00	0.00	1,011,847.06	1,011,847.06
Transfers/Other					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-248,672.46	0.00	0.00	0.00	-248,672.46
Total Transfers/Other	-761,194.96	0.00	0.00	0.00	-761,194.96
Total Checking/Savings	368,133.37	2,757,309.65	542,921.38	1,011,847.06	4,680,211.46