

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

42% of the year has elapsed	Jul - Nov 24	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	297,543.00	705,000.00	-407,457.00	42.21%
5221 · Open/Closing Internment Fees	135,143.00	330,000.00	-194,857.00	40.95%
5222 · Sale of Crypts/Vaults	105,124.42	250,000.00	-144,875.58	42.05%
5224 · Grave Marker Setting Fees	48,103.62	109,000.00	-60,896.38	44.13%
5225 · Sat/Sun Burial Service Fees	19,288.00	25,000.00	-5,712.00	77.15%
5226 · Endowment-Perpetual Care	74,083.45	187,000.00	-112,916.55	39.62%
5227 · Non-Residence Fees	9,265.94	40,000.00	-30,734.06	23.17%
5229 · Sale of Niches	5,250.00	8,000.00	-2,750.00	65.63%
5739 · Other Services	100.00	11,000.00	-10,900.00	0.91%
<b>Total Charges for Services</b>	<b>693,901.43</b>	<b>1,665,000.00</b>	<b>-971,098.57</b>	<b>41.68%</b>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	0.00	3,800.00	-3,800.00	0.0%
<b>Total Intergovernmental Revenue-State</b>	<b>0.00</b>	<b>3,800.00</b>	<b>-3,800.00</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	5,086.27	5,000.00	86.27	101.73%
<b>Total Miscellaneous Revenue</b>	<b>5,086.27</b>	<b>5,000.00</b>	<b>86.27</b>	<b>101.73%</b>
<b>Taxes</b>				
3015 - PT Prior Yr Escapes Sec	1,746.81	1,900.00	-153.19	91.94%
3010 · Property Tax-Current Secured	163,891.43	975,000.00	-811,108.57	16.81%
3011 · Property Tax-Unitary	0.13	16,000.00	-15,999.87	0.0%
3020 · Property Tax-Current Unsecured	37,080.86	37,300.00	-219.14	99.41%
3023 · PT PY Corr/Escapes Unsecured	616.88	1,140.00	-523.12	54.11%
3040 · Property Tax-Prior Secured	84.10			
3050 · Property Tax-Prior Unsecured	456.12	1,140.00	-683.88	40.01%
3054 · Supplemental Pty Tax-Current	3,048.27	17,000.00	-13,951.73	17.93%
3056 · Supplemental Pty Tax-Prior	19.53	220.00	-200.47	8.88%
3057 · PT-506 Int, 480 CIOS/CIC Pen	82.51	100.00	-17.49	82.51%
<b>Total Taxes</b>	<b>207,026.64</b>	<b>1,049,800.00</b>	<b>-842,773.36</b>	<b>19.72%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div/Distributions	351,288.86	200,000.00	151,288.86	175.64%
3381 · Unrealized Gain/Loss on Invest	-156,056.01			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
<b>Total Use of Money &amp; Property</b>	<b>209,732.85</b>	<b>229,000.00</b>	<b>-19,267.15</b>	<b>91.59%</b>
<b>Total Income</b>	<b>1,115,747.19</b>	<b>2,952,600.00</b>	<b>-1,836,852.81</b>	<b>37.79%</b>
<b>Gross Profit</b>	<b>1,115,747.19</b>	<b>2,952,600.00</b>	<b>-1,836,852.81</b>	<b>37.79%</b>

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<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	200,177.25	575,000.00	-374,822.75	34.81%
6400 · Retirement Contribution	54,798.82	189,000.00	-134,201.18	28.99%
6475 · Retiree Medical OPEB	6,459.39	18,000.00	-11,540.61	35.89%
6500 · FICA Contribution	11,645.51	35,650.00	-24,004.49	32.67%
6550 · FICA/Medicare	2,723.56	8,500.00	-5,776.44	32.04%
6600 · Health Insurance Contribution	58,486.04	150,000.00	-91,513.96	38.99%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	45.90	2,350.00	-2,304.10	1.95%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
<b>Total Salaries &amp; Employee Benefits</b>	<b>365,512.47</b>	<b>1,010,800.00</b>	<b>-645,287.53</b>	<b>36.16%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	4,267.13	14,800.00	-10,532.87	28.83%
7053 · Telephone Service Local	2,458.89	5,700.00	-3,241.11	43.14%
7121 · Operating Supplies	1,493.58	6,500.00	-5,006.42	22.98%
7200 · MTC-Struct/Impr & Grounds	23,753.14	55,000.00	-31,246.86	43.19%
7324 · Audit & Acctg Fees	0.00	8,800.00	-8,800.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	194,445.62	500,000.00	-305,554.38	38.89%
7326 · Auxiliary Expense(Plot Buyback)	6,183.83	12,000.00	-5,816.17	51.53%
7363 · Equipment Maintenance	12,098.46	30,000.00	-17,901.54	40.33%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp(Vaults/Liners)	27,130.16	77,000.00	-49,869.84	35.23%
7450 · Office Expense	7,103.61	21,000.00	-13,896.39	33.83%
7460 · Prof.&Special Serv(Cemsit/alrm)	2,460.82	20,000.00	-17,539.18	12.3%
7506 · Admin. Fees (County, City)	6,756.73	40,000.00	-33,243.27	16.89%
7507 · ADP Payroll Fees	2,243.20	6,000.00	-3,756.80	37.39%
7508 · Legal Fees	1,835.50	20,000.00	-18,164.50	9.18%
7510 · Contract Serv(Accntg & HR)	16,818.75	60,000.00	-43,181.25	28.03%
7731 · Gasoline-Oil-Fuel	4,885.91	25,000.00	-20,114.09	19.54%
7732 · Training & Travel	2,162.19	12,000.00	-9,837.81	18.02%
7760 · Utilities	27,280.40	38,000.00	-10,719.60	71.79%
7763 · Water	4,207.73	8,000.00	-3,792.27	52.6%
7764 · Refuse	12,116.00	26,000.00	-13,884.00	46.6%
<b>Total Services &amp; Supplies</b>	<b>412,318.65</b>	<b>1,039,800.00</b>	<b>-627,481.35</b>	<b>39.65%</b>
<b>Total Expense</b>	<b>777,831.12</b>	<b>2,050,600.00</b>	<b>-1,272,768.88</b>	<b>37.93%</b>
<b>Net Ordinary Income</b>	<b>337,916.07</b>	<b>902,000.00</b>	<b>-564,083.93</b>	<b>37.46%</b>

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	Jul - Nov 24	Budget	\$ Over Budget	% of Budget
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	865,000.00	-865,000.00	0.0%
<b>Total Other Income</b>	0.00	865,000.00	-865,000.00	0.0%
<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 · Land & Land Improvements	26,284.77	300,000.00	-273,715.23	8.76%
8200 · Structures & Struct Improvement	81,550.78	1,100,000.00	-1,018,449.22	7.41%
8300 · Equipment	9,779.29	180,000.00	-170,220.71	5.43%
<b>Total Capital Assets</b>	117,614.84	1,580,000.00	-1,462,385.16	7.44%
7905 · Reserving Perpetual Care(endow)	74,083.45	187,000.00	-112,916.55	39.62%
<b>Total Other Expense</b>	191,698.29	1,767,000.00	-1,575,301.71	10.85%
<b>Net Other Income</b>	-191,698.29	-902,000.00	710,301.71	21.25%
<b>Net Income</b>	<b>146,217.78</b>	<b>0.00</b>	<b>146,217.78</b>	<b>100.0%</b>

**Santa Maria Cemetery District**  
**Cash Balances by Class**  
As of November 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>					
<b>Community Bank of Santa Maria</b>	341,303.62	0.00	0.00	0.00	341,303.62
<b>Community Bank of SM- MMKT Sav</b>	8,571.42	0.00	0.00	0.00	8,571.42
<b>Total Community Bank</b>	<b>349,875.04</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>349,875.04</b>
<b>Stifel Financial-Endow Int</b>	0.00	0.00	676,061.20	0.00	676,061.20
<b>Stifel Financial-Endowment</b>	0.00	3,057,716.66	0.00	0.00	3,057,716.66
<b>Stifel Financial - General Fund</b>	0.00	0.00	0.00	2,520,296.57	2,520,296.57
<b>Total Checking/Savings</b>	<b>349,875.04</b>	<b>3,057,716.66</b>	<b>676,061.20</b>	<b>2,520,296.57</b>	<b>6,603,949.47</b>