

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

33% of the year has elapsed

Ordinary Income/Expense	<u>Jul - Oct 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
Charges for Services				
5220 · Sale of Ground/Lots	256,120.15	502,000.00	-245,879.85	51.02%
5221 · Open/Closing Internment Fees	115,871.00	352,000.00	-236,129.00	32.92%
5222 · Sale of Crypts/Vaults	84,344.27	270,000.00	-185,655.73	31.24%
5224 · Grave Marker Setting Fees	41,767.45	96,000.00	-54,232.55	43.51%
5225 · Sat/Sun Burial Service Fees	13,000.00	41,000.00	-28,000.00	31.71%
5226 · Endowment-Perpetual Care	70,431.00	163,000.00	-92,569.00	43.21%
5227 · Non-Residence Fees	12,568.00	29,000.00	-16,432.00	43.34%
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	<u>595,491.87</u>	<u>1,471,200.00</u>	<u>-875,708.13</u>	<u>40.48%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	3,700.00	-3,700.00	0.0%
Total Intergovernmental Revenue-State	<u>0.00</u>	<u>3,700.00</u>	<u>-3,700.00</u>	<u>0.0%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	3,193.96	5,400.00	-2,206.04	59.15%
Total Miscellaneous Revenue	<u>3,193.96</u>	<u>5,400.00</u>	<u>-2,206.04</u>	<u>59.15%</u>
Taxes				
3015 - PT Prior Yr Escapes Sec	2,216.84	2,300.00	-83.16	96.38%
3010 · Property Tax-Current Secured	-1,266.76	926,000.00	-927,266.76	-0.14%
3011 · Property Tax-Unitary	16.36	14,300.00	-14,283.64	0.11%
3020 · Property Tax-Current Unsecured	71,600.52	33,100.00	38,500.52	216.32%
3023 · PT PY Corr/Escapes Unsecured	1,987.84	750.00	1,237.84	265.05%
3040 · Property Tax-Prior Secured	-351.18			
3050 · Property Tax-Prior Unsecured	1,897.88	650.00	1,247.88	291.98%
3054 · Supplemental Pty Tax-Current	11,393.22	17,000.00	-5,606.78	67.02%
3056 · Supplemental Pty Tax-Prior	324.64			
3057 · PT-506 Int, 480 CIOS/CIC Pen	140.52			
Total Taxes	<u>87,959.88</u>	<u>994,100.00</u>	<u>-906,140.12</u>	<u>8.85%</u>
Use of Money & Property				
3380 · Interest/Div Income	46,331.12	85,000.00	-38,668.88	54.51%
3381 · Unrealized Gain/Loss on Invest	-65,813.11			
3409 · Other Rental of Bldgs & Land	0.00	29,000.00	-29,000.00	0.0%
Total Use of Money & Property	<u>-19,481.99</u>	<u>114,000.00</u>	<u>-133,481.99</u>	<u>-17.09%</u>
Total Income	<u>667,163.72</u>	<u>2,588,400.00</u>	<u>-1,921,236.28</u>	<u>25.78%</u>

Expense

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Salaries & Employee Benefits				
6100 · Regular Salaries	163,224.86	575,000.00	-411,775.14	28.39%
6400 · Retirement Contribution	43,453.92	189,000.00	-145,546.08	22.99%
6475 · Retiree Medical OPEB	5,023.97	18,000.00	-12,976.03	27.91%
6500 · FICA Contribution	9,571.10	35,650.00	-26,078.90	26.85%
6550 · FICA/Medicare	2,225.13	8,500.00	-6,274.87	26.18%
6600 · Health Insurance Contribution	39,246.52	150,000.00	-110,753.48	26.16%
6610 · Life & Disability Insurance	89.70	500.00	-410.30	17.94%
6700 · Unemployment Ins Contribution	146.62	1,300.00	-1,153.38	11.28%
6900 · Workers Compensation	22,811.00	23,000.00	-189.00	99.18%
Total Salaries & Employee Benefits	285,792.82	1,000,950.00	-715,157.18	28.55%
Services & Supplies				
7030 · Clothing & Personal	3,197.65	14,800.00	-11,602.35	21.61%
7053 · Telephone Service Local	2,043.85	5,500.00	-3,456.15	37.16%
7121 · Operating Supplies	1,838.17	6,000.00	-4,161.83	30.64%
7200 · MTC-Struct/Impr & Grounds	7,357.36	63,000.00	-55,642.64	11.68%
7324 · Audit & Acctg Fees	0.00	8,500.00	-8,500.00	0.0%
7325 · Other Professional Services	115,930.66	605,000.00	-489,069.34	19.16%
7326 · Auxiliary Expense	2,304.06	12,000.00	-9,695.94	19.2%
7363 · Equipment Maintenance	17,485.36	30,000.00	-12,514.64	58.29%
7381 · Professional Liab. Insurance	35,377.00	37,000.00	-1,623.00	95.61%
7440 · Miscellaneous Expense	20,675.95	67,000.00	-46,324.05	30.86%
7450 · Office Expense	5,851.66	19,000.00	-13,148.34	30.8%
7460 · Professional & Special Service	1,939.73	17,000.00	-15,060.27	11.41%
7506 · Administration Fees	9,814.30	40,000.00	-30,185.70	24.54%
7507 · ADP Payroll Fees	1,296.80	6,000.00	-4,703.20	21.61%
7508 · Legal Fees	3,624.55	45,000.00	-41,375.45	8.06%
7510 · Contractural Services	13,000.00	60,000.00	-47,000.00	21.67%
7731 · Gasoline-Oil-Fuel	6,469.54	25,000.00	-18,530.46	25.88%
7732 · Training & Travel	401.84	11,650.00	-11,248.16	3.45%
7760 · Utilities	16,679.08	32,000.00	-15,320.92	52.12%
7763 · Water	2,546.72	7,000.00	-4,453.28	36.38%
7764 · Refuse	7,800.56	16,000.00	-8,199.44	48.75%
Total Services & Supplies	275,634.84	1,127,450.00	-851,815.16	24.45%
Total Expense	561,427.66	2,128,400.00	-1,566,972.34	26.38%
Net Ordinary Income	105,736.06	460,000.00	-354,263.94	22.99%
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	2,866.09	992,000.00	-989,133.91	0.29%
8300 · Equipment	15,505.17	75,000.00	-59,494.83	20.67%
Total Capital Assets	<u>18,371.26</u>	<u>1,177,000.00</u>	<u>-1,158,628.74</u>	<u>1.56%</u>
7905 · Reserving Perpetual Care(endow)	0.00	163,000.00	-163,000.00	0.0%
Total Other Expense	<u>18,371.26</u>	<u>1,340,000.00</u>	<u>-1,321,628.74</u>	<u>1.37%</u>
Net Other Income	<u>-18,371.26</u>	<u>-460,000.00</u>	<u>441,628.74</u>	<u>3.99%</u>
Net Income	<u><u>87,364.80</u></u>	<u><u>0.00</u></u>	<u><u>87,364.80</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of October 31, 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	796,848.46	0.00	0.00	0.00	796,848.46
Community Bank of SM- MMKT Sav	258,339.67	0.00	0.00	0.00	258,339.67
Total Community Bank	1,055,188.13	0.00	0.00	0.00	1,055,188.13
Stifel Financial-Endow Int	0.00	0.00	516,786.90	0.00	516,786.90
Stifel Financial-Endowment	0.00	2,717,431.77	0.00	0.00	2,717,431.77
Stifel Financial - General Fund	0.00	0.00	0.00	992,688.95	992,688.95
Transfers/Other					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-237,662.46	0.00	0.00	0.00	-237,662.46
Total Transfers/Other	-750,184.96	0.00	0.00	0.00	-750,184.96
Total Checking/Savings	305,003.17	2,717,431.77	516,786.90	992,688.95	4,531,910.79