

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

33% of the year has elapsed	<u>Jul - Oct 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	252,284.00	705,000.00	-452,716.00	35.79%
5221 · Open/Closing Internment Fees	114,613.00	330,000.00	-215,387.00	34.73%
5222 · Sale of Crypts/Vaults	89,979.11	250,000.00	-160,020.89	35.99%
5224 · Grave Marker Setting Fees	37,436.07	109,000.00	-71,563.93	34.35%
5225 · Sat/Sun Burial Service Fees	20,638.00	25,000.00	-4,362.00	82.55%
5226 · Endowment-Perpetual Care	63,499.00	187,000.00	-123,501.00	33.96%
5227 · Non-Residence Fees	8,281.94	40,000.00	-31,718.06	20.71%
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%
Total Charges for Services	<u>592,081.12</u>	<u>1,665,000.00</u>	<u>-1,072,918.88</u>	<u>35.56%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	3,800.00	-3,800.00	0.0%
Total Intergovernmental Revenue-State	<u>0.00</u>	<u>3,800.00</u>	<u>-3,800.00</u>	<u>0.0%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	3,005.12	5,000.00	-1,994.88	60.1%
Total Miscellaneous Revenue	<u>3,005.12</u>	<u>5,000.00</u>	<u>-1,994.88</u>	<u>60.1%</u>
Taxes				
3015 - PT Prior Yr Escapes Sec	1,746.81	1,900.00	-153.19	91.94%
3010 · Property Tax-Current Secured	-1,708.27	975,000.00	-976,708.27	-0.18%
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%
Total Taxes	<u>41,426.94</u>	<u>1,049,800.00</u>	<u>-1,008,373.06</u>	<u>3.95%</u>
Use of Money & Property				
3380 · Interest/Div Income	102,105.43	200,000.00	-97,894.57	51.05%
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	<u>116,605.43</u>	<u>229,000.00</u>	<u>-112,394.57</u>	<u>50.92%</u>
Total Income	<u>753,118.61</u>	<u>2,952,600.00</u>	<u>-2,199,481.39</u>	<u>25.51%</u>
Gross Profit	753,118.61	2,952,600.00	-2,199,481.39	25.51%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	162,035.26	575,000.00	-412,964.74	28.18%
6400 · Retirement Contribution	43,226.19	189,000.00	-145,773.81	22.87%
6475 · Retiree Medical OPEB	5,023.97	18,000.00	-12,976.03	27.91%
6500 · FICA Contribution	9,443.26	35,650.00	-26,206.74	26.49%
6550 · FICA/Medicare	2,208.51	8,500.00	-6,291.49	25.98%
6600 · Health Insurance Contribution	46,786.24	150,000.00	-103,213.76	31.19%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	39.10	2,350.00	-2,310.90	1.66%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
Total Salaries & Employee Benefits	299,938.53	1,010,800.00	-710,861.47	29.67%
Services & Supplies				
7030 · Clothing & Personal	3,418.58	14,800.00	-11,381.42	23.1%
7053 · Telephone Service Local	1,698.63	5,700.00	-4,001.37	29.8%
7121 · Operating Supplies	1,295.76	6,500.00	-5,204.24	19.94%
7200 · MTC-Struct/Impr & Grounds	21,617.34	55,000.00	-33,382.66	39.3%
7324 · Audit & Acctg Fees	0.00	8,800.00	-8,800.00	0.0%
7325 · Other Professional Services	156,055.62	500,000.00	-343,944.38	31.21%
7326 · Auxiliary Expense	6,152.00	12,000.00	-5,848.00	51.27%
7363 · Equipment Maintenance	6,286.06	30,000.00	-23,713.94	20.95%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp-Vaults/Liners	25,501.76	77,000.00	-51,498.24	33.12%
7450 · Office Expense	6,161.48	21,000.00	-14,838.52	29.34%
7460 · Professional & Special Service	710.82	20,000.00	-19,289.18	3.55%
7506 · Administration Fees	4,789.73	40,000.00	-35,210.27	11.97%
7507 · ADP Payroll Fees	1,706.50	6,000.00	-4,293.50	28.44%
7508 · Legal Fees	1,811.00	20,000.00	-18,189.00	9.06%
7510 · Contractural Services	13,455.00	60,000.00	-46,545.00	22.43%
7731 · Gasoline-Oil-Fuel	4,885.91	25,000.00	-20,114.09	19.54%
7732 · Training & Travel	2,073.75	12,000.00	-9,926.25	17.28%
7760 · Utilities	26,092.95	38,000.00	-11,907.05	68.67%
7763 · Water	2,785.43	8,000.00	-5,214.57	34.82%
7764 · Refuse	9,642.19	26,000.00	-16,357.81	37.09%
Total Services & Supplies	348,757.51	1,039,800.00	-691,042.49	33.54%
Total Expense	648,696.04	2,050,600.00	-1,401,903.96	31.63%
Net Ordinary Income	104,422.57	902,000.00	-797,577.43	11.58%

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Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	865,000.00	-865,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>865,000.00</u>	<u>-865,000.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	23,690.99	300,000.00	-276,309.01	7.9%
8200 · Structures & Struct Improvement	39,997.42	1,100,000.00	-1,060,002.58	3.64%
8300 · Equipment	9,779.29	180,000.00	-170,220.71	5.43%
Total Capital Assets	<u>73,467.70</u>	<u>1,580,000.00</u>	<u>-1,506,532.30</u>	<u>4.65%</u>
7905 · Reserving Perpetual Care(endow)	63,499.00	187,000.00	-123,501.00	33.96%
Total Other Expense	<u>136,966.70</u>	<u>1,767,000.00</u>	<u>-1,630,033.30</u>	<u>7.75%</u>
Net Other Income	<u>-136,966.70</u>	<u>-902,000.00</u>	<u>765,033.30</u>	<u>15.19%</u>
Net Income	<u><u>-32,544.13</u></u>	<u><u>0.00</u></u>	<u><u>-32,544.13</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of October 31, 2024

	3320 - SM Cemetery	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	3325 General Fund	TOTAL
ASSETS					
Current Assets					
Checking/Savings					
Community Bank					
Community Bank of Santa Maria	231,851.04	0.00	0.00	0.00	231,851.04
Community Bank of SM- MMKT Sav	8,570.69	0.00	0.00	0.00	8,570.69
Total Community Bank	240,421.73	0.00	0.00	0.00	240,421.73
Stifel Financial-Endow Int	15,263.87	0.00	646,821.96	0.00	662,085.83
Stifel Financial-Endowment	17,841.05	3,022,944.62	0.00	0.00	3,040,785.67
Stifel Financial - General Fund	451,808.16	0.00	0.00	2,054,971.98	2,506,780.14
Total Checking/Savings	110,506.35	3,022,944.62	646,821.96	2,054,971.98	5,835,244.91