

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

25% of the year has elapsed	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	199,248.15	502,000.00	-302,751.85	39.69%
5221 · Open/Closing Internment Fees	83,471.00	352,000.00	-268,529.00	23.71%
5222 · Sale of Crypts/Vaults	61,603.31	270,000.00	-208,396.69	22.82%
5224 · Grave Marker Setting Fees	26,896.78	96,000.00	-69,103.22	28.02%
5225 · Sat/Sun Burial Service Fees	11,700.00	41,000.00	-29,300.00	28.54%
5226 · Endowment-Perpetual Care	54,378.00	163,000.00	-108,622.00	33.36%
5227 · Non-Residence Fees	9,118.00	29,000.00	-19,882.00	31.44%
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>447,805.24</u>	<u>1,471,200.00</u>	<u>-1,023,394.76</u>	<u>30.44%</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	2,172.44	5,400.00	-3,227.56	40.23%
Total Miscellaneous Revenue	<u>2,172.44</u>	<u>5,400.00</u>	<u>-3,227.56</u>	<u>40.23%</u>
Taxes				
3015 · PT Prior Yr Escapes Sec	0.00	2,300.00	-2,300.00	0.0%
3010 · Property Tax-Current Secured	0.00	926,000.00	-926,000.00	0.0%
3011 · Property Tax-Unitary	0.00	14,300.00	-14,300.00	0.0%
3020 · Property Tax-Current Unsecured	0.00	33,100.00	-33,100.00	0.0%
3023 · PT PY Corr/Escapes Unsecured	0.00	750.00	-750.00	0.0%
3050 · Property Tax-Prior Unsecured	0.00	650.00	-650.00	0.0%
3054 · Supplemental Pty Tax-Current	0.00	17,000.00	-17,000.00	0.0%
Total Taxes	<u>0.00</u>	<u>994,100.00</u>	<u>-994,100.00</u>	<u>0.0%</u>
Use of Money & Property				
3380 · Interest/Div Income	35,776.78	85,000.00	-49,223.22	42.09%
3381 · Unrealized Gain/Loss on Invest	-42,556.39			
3409 · Other Rental of Bldgs & Land	0.00	29,000.00	-29,000.00	0.0%
Total Use of Money & Property	<u>-6,779.61</u>	<u>114,000.00</u>	<u>-120,779.61</u>	<u>-5.95%</u>
Total Income	<u>443,198.07</u>	<u>2,588,400.00</u>	<u>-2,145,201.93</u>	<u>17.12%</u>
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	122,628.05	575,000.00	-452,371.95	21.33%
6400 · Retirement Contribution	31,953.57	189,000.00	-157,046.43	16.91%

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6475 · Retiree Medical OPEB	3,588.55	18,000.00	-14,411.45	19.94%
6500 · FICA Contribution	7,217.49	35,650.00	-28,432.51	20.25%
6550 · FICA/Medicare	1,674.69	8,500.00	-6,825.31	19.7%
6600 · Health Insurance Contribution	29,044.24	150,000.00	-120,955.76	19.36%
6610 · Life & Disability Insurance	89.70	500.00	-410.30	17.94%
6700 · Unemployment Ins Contribution	109.12	1,300.00	-1,190.88	8.39%
6900 · Workers Compensation	22,811.00	23,000.00	-189.00	99.18%
Total Salaries & Employee Benefits	219,116.41	1,000,950.00	-781,833.59	21.89%
Services & Supplies				
7030 · Clothing & Personal	2,712.10	14,800.00	-12,087.90	18.33%
7053 · Telephone Service Local	1,223.51	5,500.00	-4,276.49	22.25%
7121 · Operating Supplies	1,480.38	6,000.00	-4,519.62	24.67%
7200 · MTC-Struct/Impr & Grounds	6,841.94	63,000.00	-56,158.06	10.86%
7324 · Audit & Acctg Fees	0.00	8,500.00	-8,500.00	0.0%
7325 · Other Professional Services	81,717.56	605,000.00	-523,282.44	13.51%
7326 · Auxiliary Expense	984.00	12,000.00	-11,016.00	8.2%
7363 · Equipment Maintenance	14,657.56	30,000.00	-15,342.44	48.86%
7381 · Professional Liab. Insurance	35,377.00	37,000.00	-1,623.00	95.61%
7440 · Miscellaneous Expense	15,511.95	67,000.00	-51,488.05	23.15%
7450 · Office Expense	3,718.71	19,000.00	-15,281.29	19.57%
7460 · Professional & Special Service	1,084.49	17,000.00	-15,915.51	6.38%
7506 · Administration Fees	9,570.80	40,000.00	-30,429.20	23.93%
7507 · ADP Payroll Fees	1,296.80	6,000.00	-4,703.20	21.61%
7508 · Legal Fees	4,659.30	45,000.00	-40,340.70	10.35%
7510 · Contractual Services	9,750.00	60,000.00	-50,250.00	16.25%
7731 · Gasoline-Oil-Fuel	5,073.93	25,000.00	-19,926.07	20.3%
7732 · Training & Travel	0.00	11,650.00	-11,650.00	0.0%
7760 · Utilities	12,859.68	32,000.00	-19,140.32	40.19%
7763 · Water	1,901.25	7,000.00	-5,098.75	27.16%
7764 · Refuse	4,747.40	16,000.00	-11,252.60	29.67%
Total Services & Supplies	215,168.36	1,127,450.00	-912,281.64	19.09%
Total Expense	434,284.77	2,128,400.00	-1,694,115.23	20.4%
Net Ordinary Income	8,913.30	460,000.00	-451,086.70	1.94%
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>-9,457.96</u></u>	<u><u>0.00</u></u>	<u><u>-9,457.96</u></u>	<u><u>100.0%</u></u>

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

	<u>3320 - SM Cemetery</u>	<u>3323 - SM Cemetery Endowment</u>	<u>3324 - SM Cemetery Endow Int</u>	<u>3325 General Fund</u>	<u>TOTAL</u>
ASSETS					
Current Assets					
Checking/Savings					
Community Bank					
Community Bank of Santa Maria	689,855.59	0.00	0.00	0.00	689,855.59
Community Bank of SM- MMKT Sav	258,262.90	0.00	0.00	0.00	258,262.90
Total Community Bank	<u>948,118.49</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>948,118.49</u>
Stifel Financial-Endow Int	0.00	0.00	516,703.68	0.00	516,703.68
Stifel Financial-Endowment	0.00	2,727,191.98	0.00	0.00	2,727,191.98
Stifel Financial - General Fund	0.00	0.00	0.00	996,659.73	996,659.73
Transfers/Other					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-220,609.46	0.00	0.00	0.00	-220,609.46
Total Transfers/Other	<u>-733,131.96</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>-733,131.96</u>
Total Checking/Savings	214,986.53	2,727,191.98	516,703.68	996,659.73	4,455,541.92