

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

25% of the year has elapsed	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	185,127.00	705,000.00	-519,873.00	26.26%
5221 · Open/Closing Internment Fees	91,518.00	330,000.00	-238,482.00	27.73%
5222 · Sale of Crypts/Vaults	71,424.66	250,000.00	-178,575.34	28.57%
5224 · Grave Marker Setting Fees	27,122.90	109,000.00	-81,877.10	24.88%
5225 · Sat/Sun Burial Service Fees	15,044.00	25,000.00	-9,956.00	60.18%
5226 · Endowment-Perpetual Care	46,549.00	187,000.00	-140,451.00	24.89%
5227 · Non-Residence Fees	5,488.00	40,000.00	-34,512.00	13.72%
5229 · Sale of Niches	0.00	8,000.00	-8,000.00	0.0%
5739 · Other Services	50.00	11,000.00	-10,950.00	0.46%
Total Charges for Services	442,323.56	1,665,000.00	-1,222,676.44	26.57%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	3,800.00	-3,800.00	0.0%
Total Intergovernmental Revenue-State	0.00	3,800.00	-3,800.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	2,085.17	5,000.00	-2,914.83	41.7%
Total Miscellaneous Revenue	2,085.17	5,000.00	-2,914.83	41.7%
Taxes				
3015 · PT Prior Yr Escapes Sec	0.00	1,900.00	-1,900.00	0.0%
3010 · Property Tax-Current Secured	0.00	975,000.00	-975,000.00	0.0%
3011 · Property Tax-Unitary	0.00	16,000.00	-16,000.00	0.0%
3020 · Property Tax-Current Unsecured	0.00	37,300.00	-37,300.00	0.0%
3023 · PT PY Corr/Escapes Unsecured	0.00	1,140.00	-1,140.00	0.0%
3050 · Property Tax-Prior Unsecured	0.00	1,140.00	-1,140.00	0.0%
3054 · Supplemental Pty Tax-Current	0.00	17,000.00	-17,000.00	0.0%
3056 · Supplemental Pty Tax-Prior	0.00	220.00	-220.00	0.0%
3057 · PT-506 Int, 480 CIOS/CIC Pen	0.00	100.00	-100.00	0.0%
Total Taxes	0.00	1,049,800.00	-1,049,800.00	0.0%
Use of Money & Property				
3380 · Interest/Div Income	91,796.24	200,000.00	-108,203.76	45.9%
3381 · Unrealized Gain/Loss on Invest	23,241.17			
3409 · Other Rental of Bldgs & Land	0.00	29,000.00	-29,000.00	0.0%
Total Use of Money & Property	115,037.41	229,000.00	-113,962.59	50.24%
Total Income	559,446.14	2,952,600.00	-2,393,153.86	18.95%

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Gross Profit	559,446.14	2,952,600.00	-2,393,153.86	18.95%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	123,871.41	575,000.00	-451,128.59	21.54%
6400 · Retirement Contribution	43,199.24	189,000.00	-145,800.76	22.86%
6475 · Retiree Medical OPEB	5,023.97	18,000.00	-12,976.03	27.91%
6500 · FICA Contribution	7,077.33	35,650.00	-28,572.67	19.85%
6550 · FICA/Medicare	1,655.19	8,500.00	-6,844.81	19.47%
6600 · Health Insurance Contribution	35,086.44	150,000.00	-114,913.56	23.39%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	27.20	2,350.00	-2,322.80	1.16%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
Total Salaries & Employee Benefits	247,116.78	1,010,800.00	-763,683.22	24.45%
Services & Supplies				
7030 · Clothing & Personal	2,609.85	14,800.00	-12,190.15	17.63%
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	13,880.46	55,000.00	-41,119.54	25.24%
7324 · Audit & Acctg Fees	0.00	8,800.00	-8,800.00	0.0%
7325 · Other Professional Services	117,194.77	500,000.00	-382,805.23	23.44%
7326 · Auxiliary Expense	6,152.00	12,000.00	-5,848.00	51.27%
7363 · Equipment Maintenance	3,899.66	30,000.00	-26,100.34	13.0%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp-Vaults/Liners	20,439.76	77,000.00	-56,560.24	26.55%
7450 · Office Expense	4,595.11	21,000.00	-16,404.89	21.88%
7460 · Professional & Special Service	331.00	20,000.00	-19,669.00	1.66%
7506 · Administration Fees	3,577.14	40,000.00	-36,422.86	8.94%
7507 · ADP Payroll Fees	1,313.80	6,000.00	-4,686.20	21.9%
7508 · Legal Fees	1,590.50	20,000.00	-18,409.50	7.95%
7510 · Contractual Services	10,091.25	60,000.00	-49,908.75	16.82%
7731 · Gasoline-Oil-Fuel	3,314.78	25,000.00	-21,685.22	13.26%
7732 · Training & Travel	1,990.00	12,000.00	-10,010.00	16.58%
7760 · Utilities	18,813.79	38,000.00	-19,186.21	49.51%
7763 · Water	2,053.90	8,000.00	-5,946.10	25.67%
7764 · Refuse	7,232.29	26,000.00	-18,767.71	27.82%
Total Services & Supplies	274,691.45	1,039,800.00	-765,108.55	26.42%
Total Expense	521,808.23	2,050,600.00	-1,528,791.77	25.45%

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Net Ordinary Income	37,637.91	902,000.00	-864,362.09	4.17%
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	0.00	300,000.00	-300,000.00	0.0%
8200 · Structures & Struct Improvement	31,974.33	1,100,000.00	-1,068,025.67	2.91%
8300 · Equipment	10,795.34	180,000.00	-169,204.66	6.0%
Total Capital Assets	<u>42,769.67</u>	<u>1,580,000.00</u>	<u>-1,537,230.33</u>	<u>2.71%</u>
7905 · Reserving Perpetual Care(endow)	46,549.00	187,000.00	-140,451.00	24.89%
Total Other Expense	<u>89,318.67</u>	<u>1,767,000.00</u>	<u>-1,677,681.33</u>	<u>5.06%</u>
Net Other Income	<u>-89,318.67</u>	<u>-902,000.00</u>	<u>812,681.33</u>	<u>9.9%</u>
Net Income	<u><u>-51,680.76</u></u>	<u><u>0.00</u></u>	<u><u>-51,680.76</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of September 30, 2024

	<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>
Checking/Savings					
Community Bank					
Community Bank of Santa Maria	194,682.22	0.00	0.00	0.00	194,682.22
Community Bank of SM- MMKT Sav	8,569.99	0.00	0.00	0.00	8,569.99
Total Community Bank	<u>203,252.21</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>203,252.21</u>
Stifel Financial-Endow Int	15,263.87	0.00	651,898.74	0.00	667,162.61
Stifel Financial-Endowment	17,841.05	3,053,565.67	0.00	0.00	3,071,406.72
Stifel Financial - General Fund	451,808.16	0.00	0.00	2,072,030.94	2,523,839.10
Total Checking/Savings	<u><u>688,165.29</u></u>	<u><u>3,053,565.67</u></u>	<u><u>651,898.74</u></u>	<u><u>2,072,030.94</u></u>	<u><u>6,465,660.64</u></u>