

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
July 2023 through May 2024

92% of the year has elapsed	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	646,591.15	502,000.00	144,591.15	128.8%
5221 · Open/Closing Internment Fees	303,155.02	352,000.00	-48,844.98	86.12%
5222 · Sale of Crypts/Vaults	235,528.03	270,000.00	-34,471.97	87.23%
5224 · Grave Marker Setting Fees	100,419.21	96,000.00	4,419.21	104.6%
5225 · Sat/Sun Burial Service Fees	23,400.00	41,000.00	-17,600.00	57.07%
5226 · Endowment-Perpetual Care	171,810.50	163,000.00	8,810.50	105.41%
5227 · Non-Residence Fees	37,187.00	29,000.00	8,187.00	128.23%
5229 · Sale of Niches	7,380.00	7,700.00	-320.00	95.84%
5739 · Other Services	10,391.00	10,500.00	-109.00	98.96%
Total Charges for Services	1,535,861.91	1,471,200.00	64,661.91	104.4%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	2,912.61	3,700.00	-787.39	78.72%
Total Intergovernmental Revenue-State	2,912.61	3,700.00	-787.39	78.72%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	10,172.20	5,400.00	4,772.20	188.37%
Total Miscellaneous Revenue	10,172.20	5,400.00	4,772.20	188.37%
Taxes				
3015 - PT Prior Yr Escapes Sec	1,630.92	2,300.00	-669.08	70.91%
3010 · Property Tax-Current Secured	956,850.52	926,000.00	30,850.52	103.33%
3011 · Property Tax-Unitary	8,588.77	14,300.00	-5,711.23	60.06%
3020 · Property Tax-Current Unsecured	36,266.70	33,100.00	3,166.70	109.57%
3023 · PT PY Corr/Escapes Unsecured	1,109.96	750.00	359.96	148.0%
3040 · Property Tax-Prior Secured	-173.39			
3050 · Property Tax-Prior Unsecured	1,124.02	650.00	474.02	172.93%
3054 · Supplemental Pty Tax-Current	10,602.62	17,000.00	-6,397.38	62.37%
3056 · Supplemental Pty Tax-Prior	210.71			
3057 · PT-506 Int, 480 CIOS/CIC Pen	75.68			
Total Taxes	1,016,286.51	994,100.00	22,186.51	102.23%
Use of Money & Property				
3380 · Interest/Div Income	213,029.56	85,000.00	128,029.56	250.62%
3381 · Unrealized Gain/Loss on Invest	-91,869.09			
3409 · Other Rental of Bldgs & Land	29,000.00	29,000.00	0.00	100.0%
Total Use of Money & Property	150,160.47	114,000.00	36,160.47	131.72%
Total Income	2,715,393.70	2,588,400.00	126,993.70	104.91%

Expense

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Salaries & Employee Benefits				
6100 · Regular Salaries	454,568.71	575,000.00	-120,431.29	79.06%
6400 · Retirement Contribution	128,136.04	189,000.00	-60,863.96	67.8%
6475 · Retiree Medical OPEB	14,354.20	18,000.00	-3,645.80	79.75%
6500 · FICA Contribution	25,194.23	35,650.00	-10,455.77	70.67%
6550 · FICA/Medicare	5,878.93	8,500.00	-2,621.07	69.16%
6600 · Health Insurance Contribution	120,600.48	150,000.00	-29,399.52	80.4%
6610 · Life & Disability Insurance	179.40	500.00	-320.60	35.88%
6700 · Unemployment Ins Contribution	1,356.76	1,300.00	56.76	104.37%
6900 · Workers Compensation	22,811.00	23,000.00	-189.00	99.18%
Total Salaries & Employee Benefits	773,079.75	1,000,950.00	-227,870.25	77.24%
Services & Supplies				
7030 · Clothing & Personal	9,079.71	14,800.00	-5,720.29	61.35%
7053 · Telephone Service Local	5,101.38	5,500.00	-398.62	92.75%
7121 · Operating Supplies	4,721.84	6,000.00	-1,278.16	78.7%
7200 · MTC-Struct/Impr & Grounds	46,934.83	63,000.00	-16,065.17	74.5%
7324 · Audit & Acctg Fees	8,060.00	8,500.00	-440.00	94.82%
7325 · Other Professsional Services	315,425.32	605,000.00	-289,574.68	52.14%
7326 · Auxiliary Expense	3,718.74	12,000.00	-8,281.26	30.99%
7363 · Equipment Maintenance	23,208.58	30,000.00	-6,791.42	77.36%
7381 · Professional Liab. Insurance	35,377.00	37,000.00	-1,623.00	95.61%
7440 · Miscellaneous Exp-Vaults/Liners	71,270.72	67,000.00	4,270.72	106.37%
7450 · Office Expense	18,178.67	19,000.00	-821.33	95.68%
7460 · Professional & Special Service	9,264.01	17,000.00	-7,735.99	54.49%
7506 · Administration Fees	29,205.25	40,000.00	-10,794.75	73.01%
7507 · ADP Payroll Fees	4,765.57	6,000.00	-1,234.43	79.43%
7508 · Legal Fees	5,998.66	45,000.00	-39,001.34	13.33%
7510 · Contractural Services	37,313.33	60,000.00	-22,686.67	62.19%
7731 · Gasoline-Oil-Fuel	15,089.90	25,000.00	-9,910.10	60.36%
7732 · Training & Travel	6,680.61	11,650.00	-4,969.39	57.34%
7760 · Utilities	31,658.45	32,000.00	-341.55	98.93%
7763 · Water	6,752.80	7,000.00	-247.20	96.47%
7764 · Refuse	22,229.87	16,000.00	6,229.87	138.94%
Total Services & Supplies	710,035.24	1,127,450.00	-417,414.76	62.98%
Total Expense	1,483,114.99	2,128,400.00	-645,285.01	69.68%
Net Ordinary Income	1,232,278.71	460,000.00	772,278.71	267.89%
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	45,617.35	992,000.00	-946,382.65	4.6%
8300 · Equipment	20,749.74	75,000.00	-54,250.26	27.67%
Total Capital Assets	<u>66,367.09</u>	<u>1,177,000.00</u>	<u>-1,110,632.91</u>	<u>5.64%</u>
7905 · Reserving Perpetual Care(endow)	171,810.50	163,000.00	8,810.50	105.41%
Total Other Expense	<u>238,177.59</u>	<u>1,340,000.00</u>	<u>-1,101,822.41</u>	<u>17.77%</u>
Net Other Income	<u>-238,177.59</u>	<u>-460,000.00</u>	<u>221,822.41</u>	<u>51.78%</u>
Net Income	<u><u>994,101.12</u></u>	<u><u>0.00</u></u>	<u><u>994,101.12</u></u>	<u><u>100.0%</u></u>

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

	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	710,034.16	0.00	0.00	0.00	710,034.16
Community Bank of SM- MMKT Sav	8,567.10	0.00	0.00	0.00	8,567.10
Total Community Bank	718,601.26	0.00	0.00	0.00	718,601.26
Stifel Financial-Endow Int	0.00	0.00	602,996.58	0.00	602,996.58
Stifel Financial-Endowment	0.00	2,999,688.29	0.00	0.00	2,999,688.29
Stifel Financial - General Fund	0.00	0.00	0.00	2,014,954.88	2,014,954.88
Total Checking/Savings	718,601.26	2,999,688.29	602,996.58	2,014,954.88	6,336,241.01
Transfers/Other					
Committed Funds	-512,522.50	0.00	0.00	0.00	-512,522.50
Reserved Endowment Funds	-88,765.50	0.00	0.00	0.00	-88,765.50
Total Transfers/Other	-601,288.00	0.00	0.00	0.00	-601,288.00