

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual 21/22
 July 2021 through April 2022

83% of the year has elapsed	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	562,968.00	455,000.00	107,968.00	123.73%
5221 · Open/Closing Internment Fees	280,079.00	275,000.00	5,079.00	101.85%
5222 · Sale of Crypts/Vaults	219,611.80	219,000.00	611.80	100.28%
5224 · Grave Marker Setting Fees	83,526.53	80,000.00	3,526.53	104.41%
5225 · Sat/Sun Burial Service Fees	32,028.00	34,000.00	-1,972.00	94.2%
5226 · Endowment-Perpetual Care	173,182.00	145,000.00	28,182.00	119.44%
5227 · Non-Residence Fees	19,690.00	27,000.00	-7,310.00	72.93%
5229 · Sale of Niches	17,800.00	10,000.00	7,800.00	178.0%
5739 · Other Services	5,617.57	12,000.00	-6,382.43	46.81%
Total Charges for Services	1,394,502.90	1,257,000.00	137,502.90	110.94%
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	0.00	200.00	-200.00	0.0%
Total Intergovernmental Revenue-Fed	0.00	200.00	-200.00	0.0%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,784.31	3,500.00	-1,715.69	50.98%
Total Intergovernmental Revenue-State	1,784.31	3,500.00	-1,715.69	50.98%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	147.92	400.00	-252.08	36.98%
Total Miscellaneous Revenue	147.92	400.00	-252.08	36.98%
Taxes				
3015 - PT Prior Yr Escapes Sec	-71.85	500.00	-571.85	-14.37%
3010 · Property Tax-Current Secured	838,528.42	818,000.00	20,528.42	102.51%
3011 · Property Tax-Unitary	7,172.18	13,200.00	-6,027.82	54.34%
3020 · Property Tax-Current Unsecured	29,708.79	31,000.00	-1,291.21	95.84%
3023 · PT PY Corr/Escapes Unsecured	731.59	300.00	431.59	243.86%
3029 · RDA RPTTF Residential Distrib.	0.00	4,400.00	-4,400.00	0.0%
3040 · Property Tax-Prior Secured	-258.86	150.00	-408.86	-172.57%
3050 · Property Tax-Prior Unsecured	459.22	550.00	-90.78	83.5%
3054 · Supplemental Pty Tax-Current	10,429.09	16,000.00	-5,570.91	65.18%
3056 · Supplemental Pty Tax-Prior	-333.24			
3057 · PT-506 Int, 480 CIOS/CIC Pen	9.21			
Total Taxes	886,374.55	884,100.00	2,274.55	100.26%
Use of Money & Property				
3380 · Interest/Div Income	92,481.86	50,000.00	42,481.86	184.96%
3381 · Unrealized Gain/Loss on Invest	-332,853.90			
3409 · Other Rental of Bldgs & Land	7,500.00	15,000.00	-7,500.00	50.0%

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Total Use of Money & Property	-232,872.04	65,000.00	-297,872.04	-358.27%
Total Income	2,049,937.64	2,210,200.00	-160,262.36	92.75%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	367,883.23	485,000.00	-117,116.77	75.85%
6400 · Retirement Contribution	105,724.27	150,500.00	-44,775.73	70.25%
6475 · Retiree Medical OPEB	11,367.05	17,000.00	-5,632.95	66.87%
6500 · FICA Contribution	20,774.29	31,000.00	-10,225.71	67.01%
6550 · FICA/Medicare	4,933.86	7,300.00	-2,366.14	67.59%
6600 · Health Insurance Contribution	124,030.05	137,000.00	-12,969.95	90.53%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	899.68	1,300.00	-400.32	69.21%
6900 · Workers Compensation	13,263.00	16,200.00	-2,937.00	81.87%
Total Salaries & Employee Benefits	<u>648,875.43</u>	<u>846,700.00</u>	<u>-197,824.57</u>	<u>76.64%</u>
Services & Supplies				
7030 · Clothing & Personal	7,747.45	8,400.00	-652.55	92.23%
7053 · Telephone Service Local	4,040.57	5,500.00	-1,459.43	73.47%
7121 · Operating Supplies	4,269.03	5,800.00	-1,530.97	73.6%
7200 · MTC-Struct/Impr & Grounds	29,039.03	62,500.00	-33,460.97	46.46%
7324 · Audit & Acctg Fees	5,000.00	7,600.00	-2,600.00	65.79%
7325 · Other Professional Services	267,886.65	325,000.00	-57,113.35	82.43%
7326 · Auxiliary Expense	15,521.00	10,000.00	5,521.00	155.21%
7363 · Equipment Maintenance	8,959.03	13,000.00	-4,040.97	68.92%
7381 · Professional Liab. Insurance	36,286.00	41,000.00	-4,714.00	88.5%
7440 · Miscellaneous Expense	53,727.70	75,000.00	-21,272.30	71.64%
7450 · Office Expense	10,518.38	15,700.00	-5,181.62	67.0%
7460 · Professional & Special Service	9,547.93	14,500.00	-4,952.07	65.85%
7506 · Administration Fees	30,970.94	19,000.00	11,970.94	163.01%
7507 · ADP Payroll Fees	4,703.03	5,600.00	-896.97	83.98%
7508 · Legal Fees	14,033.18	15,000.00	-966.82	93.56%
7510 · Contractual Services	27,300.00	41,000.00	-13,700.00	66.59%
7731 · Gasoline-Oil-Fuel	11,638.24	12,000.00	-361.76	96.99%
7732 · Training & Travel	8,452.73	5,900.00	2,552.73	143.27%
7760 · Utilities	22,087.70	32,000.00	-9,912.30	69.02%
7763 · Water	4,763.76	8,000.00	-3,236.24	59.55%
7764 · Refuse	12,658.76	21,000.00	-8,341.24	60.28%
Total Services & Supplies	<u>589,151.11</u>	<u>743,500.00</u>	<u>-154,348.89</u>	<u>79.24%</u>
Total Expense	<u>1,238,026.54</u>	<u>1,590,200.00</u>	<u>-352,173.46</u>	<u>77.85%</u>
Net Ordinary Income	811,911.10	620,000.00	191,911.10	130.95%

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Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	0.00	0.00	0.0%
Unreserved perpetual care	0.00	1,255,000.00	-1,255,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>1,255,000.00</u>	<u>-1,255,000.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	1,565,071.19	1,600,000.00	-34,928.81	97.82%
8100.5 · Clean up	54,204.11	0.00	54,204.11	100.0%
8300 · Equipment	42,761.80	130,000.00	-87,238.20	32.89%
Total Capital Assets	<u>1,662,037.10</u>	<u>1,730,000.00</u>	<u>-67,962.90</u>	<u>96.07%</u>
7905 · Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
Total Other Expense	<u>1,662,037.10</u>	<u>1,875,000.00</u>	<u>-212,962.90</u>	<u>88.64%</u>
Net Other Income	<u>-1,662,037.10</u>	<u>-620,000.00</u>	<u>-1,042,037.10</u>	<u>268.07%</u>
Net Income	<u><u>-850,126.00</u></u>	<u><u>0.00</u></u>	<u><u>-850,126.00</u></u>	<u><u>100.0%</u></u>