

**Santa Maria Cemetery District**  
**Profit & Loss Budget vs. Actual**  
 July 2022 through April 2023

83% of the year has elapsed	Jul '22 - Apr 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	408,428.00	600,000.00	-191,572.00	68.07%
5221 · Open/Closing Internment Fees	294,021.00	300,000.00	-5,979.00	98.01%
5222 · Sale of Crypts/Vaults	227,127.58	237,000.00	-9,872.42	95.83%
5224 · Grave Marker Setting Fees	73,205.48	90,000.00	-16,794.52	81.34%
5225 · Sat/Sun Burial Service Fees	35,106.00	34,600.00	506.00	101.46%
5226 · Endowment-Perpetual Care	132,228.00	182,000.00	-49,772.00	72.65%
5227 · Non-Residence Fees	23,749.97	25,000.00	-1,250.03	95.0%
5229 · Sale of Niches	6,700.00	19,200.00	-12,500.00	34.9%
5739 · Other Services	9,136.91	7,000.00	2,136.91	130.53%
<b>Total Charges for Services</b>	<b>1,209,702.94</b>	<b>1,494,800.00</b>	<b>-285,097.06</b>	<b>80.93%</b>
<b>Intergovernmental Revenue-Fed</b>				
4690 · Payments in Lieu of Taxes	163.50			
<b>Total Intergovernmental Revenue-Fed</b>	<b>163.50</b>			
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	1,767.18	3,500.00	-1,732.82	50.49%
<b>Total Intergovernmental Revenue-State</b>	<b>1,767.18</b>	<b>3,500.00</b>	<b>-1,732.82</b>	<b>50.49%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	5,232.80	500.00	4,732.80	1,046.56%
<b>Total Miscellaneous Revenue</b>	<b>5,232.80</b>	<b>500.00</b>	<b>4,732.80</b>	<b>1,046.56%</b>
<b>Taxes</b>				
3015 - PT Prior Yr Escapes Sec	2,254.63	500.00	1,754.63	450.93%
3010 · Property Tax-Current Secured	907,054.53	845,000.00	62,054.53	107.34%
3011 · Property Tax-Unitary	8,198.38	13,250.00	-5,051.62	61.88%
3020 · Property Tax-Current Unsecured	32,331.45	29,900.00	2,431.45	108.13%
3023 · PT PY Corr/Escapes Unsecured	359.36	750.00	-390.64	47.92%
3040 · Property Tax-Prior Secured	190.56			
3050 · Property Tax-Prior Unsecured	606.13	500.00	106.13	121.23%
3054 · Supplemental Pty Tax-Current	12,313.27	16,500.00	-4,186.73	74.63%
3056 · Supplemental Pty Tax-Prior	357.82			
3057 · PT-506 Int, 480 CLOS/CIC Pen	26.13			
<b>Total Taxes</b>	<b>963,692.26</b>	<b>906,400.00</b>	<b>57,292.26</b>	<b>106.32%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div Income	88,582.01	85,000.00	3,582.01	104.21%
3381 · Unrealized Gain/Loss on Invest	-56,570.06			
3409 · Other Rental of Bldgs & Land	27,000.00	15,000.00	12,000.00	180.0%
<b>Total Use of Money &amp; Property</b>	<b>59,011.95</b>	<b>100,000.00</b>	<b>-40,988.05</b>	<b>59.01%</b>
<b>Total Income</b>	<b>2,239,570.63</b>	<b>2,505,200.00</b>	<b>-265,629.37</b>	<b>89.4%</b>

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<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	365,769.48	540,000.00	-174,230.52	67.74%
6400 · Retirement Contribution	110,620.63	162,000.00	-51,379.37	68.28%
6475 · Retiree Medical OPEB	14,090.81	21,600.00	-7,509.19	65.24%
6500 · FICA Contribution	20,342.65	33,500.00	-13,157.35	60.72%
6550 · FICA/Medicare	4,757.53	8,000.00	-3,242.47	59.47%
6600 · Health Insurance Contribution	98,519.06	150,000.00	-51,480.94	65.68%
6610 · Life & Disability Insurance	269.10	1,400.00	-1,130.90	19.22%
6700 · Unemployment Ins Contribution	1,281.55	1,200.00	81.55	106.8%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
<b>Total Salaries &amp; Employee Benefits</b>	<b>631,678.81</b>	<b>933,700.00</b>	<b>-302,021.19</b>	<b>67.65%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	11,827.15	9,300.00	2,527.15	127.17%
7053 · Telephone Service Local	3,222.55	5,600.00	-2,377.45	57.55%
7121 · Operating Supplies	2,861.69	5,800.00	-2,938.31	49.34%
7200 · MTC-Struct/Impr & Grounds	48,549.32	52,000.00	-3,450.68	93.36%
7324 · Audit & Acctg Fees	500.00	7,900.00	-7,400.00	6.33%
7325 · Other Professional Services	271,774.80	330,000.00	-58,225.20	82.36%
7326 · Auxiliary Expense	8,898.90	20,000.00	-11,101.10	44.5%
7363 · Equipment Maintenance	23,290.06	13,000.00	10,290.06	179.15%
7381 · Professional Liab. Insurance	29,874.00	30,000.00	-126.00	99.58%
7440 · Miscellaneous Expense	50,753.61	75,000.00	-24,246.39	67.67%
7450 · Office Expense	14,150.41	15,500.00	-1,349.59	91.29%
7460 · Professional & Special Service	8,932.00	16,000.00	-7,068.00	55.83%
7506 · Administration Fees	33,225.67	35,000.00	-1,774.33	94.93%
7507 · ADP Payroll Fees	3,772.38	6,000.00	-2,227.62	62.87%
7508 · Legal Fees	37,971.46	20,000.00	17,971.46	189.86%
7510 · Contractual Services	41,352.00	47,000.00	-5,648.00	87.98%
7731 · Gasoline-Oil-Fuel	18,412.76	18,000.00	412.76	102.29%
7732 · Training & Travel	3,426.63	9,000.00	-5,573.37	38.07%
7760 · Utilities	23,285.00	32,000.00	-8,715.00	72.77%
7763 · Water	5,106.23	7,000.00	-1,893.77	72.95%
7764 · Refuse	12,197.23	18,000.00	-5,802.77	67.76%
<b>Total Services &amp; Supplies</b>	<b>653,383.85</b>	<b>772,100.00</b>	<b>-118,716.15</b>	<b>84.62%</b>
<b>Total Expense</b>	<b>1,285,062.66</b>	<b>1,705,800.00</b>	<b>-420,737.34</b>	<b>75.34%</b>
<b>Net Ordinary Income</b>	<b>954,507.97</b>	<b>799,400.00</b>	<b>155,107.97</b>	<b>119.4%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	117,600.00	-117,600.00	0.0%
Settlement	175,000.00			
<b>Total Other Income</b>	<b>175,000.00</b>	<b>117,600.00</b>	<b>57,400.00</b>	<b>148.81%</b>

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<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 · Land & Land Improvements	498,232.27	235,000.00	263,232.27	212.01%
8100.5 · Clean up	134,123.53			
8200 · Structures & Struct Improvement	27,676.05	470,000.00	-442,323.95	5.89%
8300 · Equipment	151,986.67	30,000.00	121,986.67	506.62%
<b>Total Capital Assets</b>	<u>812,018.52</u>	<u>735,000.00</u>	<u>77,018.52</u>	<u>110.48%</u>
7905 · Reserving Perpetual Care(endow)	0.00	182,000.00	-182,000.00	0.0%
<b>Total Other Expense</b>	<u>812,018.52</u>	<u>917,000.00</u>	<u>-104,981.48</u>	<u>88.55%</u>
<b>Net Other Income</b>	<u>-637,018.52</u>	<u>-799,400.00</u>	<u>162,381.48</u>	<u>79.69%</u>
<b>Net Income</b>	<u><u>317,489.45</u></u>	<u><u>0.00</u></u>	<u><u>317,489.45</u></u>	<u><u>100.0%</u></u>

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

	3323 - SM Cemetery				
	3320 - SM Cemetery	Endowment	3324 - SM Cemetery Endow Int	3325 General Fund	TOTAL
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
Community Bank of Santa Maria	848,760.37	0.00	0.00	0.00	848,760.37
Community Bank of SM- MMKT Sav	257,884.33	0.00	0.00	0.00	257,884.33
Stifel Financial-Endow Int	0.00	0.00	497,169.93	0.00	497,169.93
Stifel Financial-Endowment	0.00	2,568,056.37	0.00	0.00	2,568,056.37
Stifel Financial - General Fund	0.00	0.00	0.00	1,006,122.85	1,006,122.85
<b>Total Checking/Savings</b>	<b>1,106,644.70</b>	<b>2,568,056.37</b>	<b>497,169.93</b>	<b>1,006,122.85</b>	<b>5,177,993.85</b>