

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual 2022/23
July through August 2022

17% of the year has elapsed	<u>Jul - Aug 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 - Sale of Ground/Lots	101,219.00	600,000.00	-498,781.00	16.87%
5221 - Open/Closing Internment Fees	58,079.00	300,000.00	-241,921.00	19.36%
5222 - Sale of Crypts/Vaults	40,871.16	237,000.00	-196,128.84	17.25%
5224 - Grave Marker Setting Fees	19,722.46	90,000.00	-70,277.54	21.91%
5225 - Sat/Sun Burial Service Fees	6,258.00	34,600.00	-28,342.00	18.09%
5226 - Endowment-Perpetual Care	30,878.00	182,000.00	-151,122.00	16.97%
5227 - Non-Residence Fees	4,186.00	25,000.00	-20,814.00	16.74%
5229 - Sale of Niches	1,100.00	19,200.00	-18,100.00	5.73%
5739 - Other Services	5,470.00	7,000.00	-1,530.00	78.14%
Total Charges for Services	<u>267,783.62</u>	<u>1,494,800.00</u>	<u>-1,227,016.38</u>	<u>17.91%</u>
Intergovernmental Revenue-Fed				
4690 - Payments in Lieu of Taxes	160.30			
Total Intergovernmental Revenue-Fed	<u>160.30</u>			
Intergovernmental Revenue-State				
4220 - Homeowners Property Tax Relief	535.29	3,500.00	-2,964.71	15.29%
Total Intergovernmental Revenue-State	<u>535.29</u>	<u>3,500.00</u>	<u>-2,964.71</u>	<u>15.29%</u>
Miscellaneous Revenue				
5909 - Other Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
Total Miscellaneous Revenue	<u>0.00</u>	<u>500.00</u>	<u>-500.00</u>	<u>0.0%</u>
Taxes				
3015 - PT Prior Yr Escapes Sec	16.43	500.00	-483.57	3.29%
3010 - Property Tax-Current Secured	26,879.26	845,000.00	-818,120.74	3.18%
3011 - Property Tax-Unitary	7,058.45	13,250.00	-6,191.55	53.27%
3020 - Property Tax-Current Unsecured	16.44	29,900.00	-29,883.56	0.06%
3023 - PT PY Corr/Escapes Unsecured	543.34	750.00	-206.66	72.45%
3040 - Property Tax-Prior Secured	151.99			
3050 - Property Tax-Prior Unsecured	501.04	500.00	1.04	100.21%
3054 - Supplemental Pty Tax-Current	20,407.44	16,500.00	3,907.44	123.68%
3056 - Supplemental Pty Tax-Prior	105.23			
3057 - PT-506 Int, 480 CIOS/CIC Pen	20.57			
Total Taxes	<u>55,700.19</u>	<u>906,400.00</u>	<u>-850,699.81</u>	<u>6.15%</u>
Use of Money & Property				
3380 - Interest/Div Income	22,419.03	85,000.00	-62,580.97	26.38%
3381 - Unrealized Gain/Loss on Invest	-23,434.23			
3409 - Other Rental of Bldgs & Land	12,500.00	15,000.00	-2,500.00	83.33%
Total Use of Money & Property	<u>11,484.80</u>	<u>100,000.00</u>	<u>-88,515.20</u>	<u>11.49%</u>

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Total Income	335,664.20	2,505,200.00	-2,169,535.80	13.4%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	64,838.61	540,000.00	-475,161.39	12.01%
6400 · Retirement Contribution	20,923.50	162,000.00	-141,076.50	12.92%
6475 · Retiree Medical OPEB	2,153.13	21,600.00	-19,446.87	9.97%
6500 · FICA Contribution	3,750.85	33,500.00	-29,749.15	11.2%
6550 · FICA/Medicare	877.21	8,000.00	-7,122.79	10.97%
6600 · Health Insurance Contribution	31,755.39	150,000.00	-118,244.61	21.17%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	16.12	1,200.00	-1,183.88	1.34%
6900 · Workers Compensation	0.00	16,000.00	-16,000.00	0.0%
Total Salaries & Employee Benefits	<u>124,314.81</u>	<u>933,700.00</u>	<u>-809,385.19</u>	<u>13.31%</u>
Services & Supplies				
7030 · Clothing & Personal	2,708.23	9,300.00	-6,591.77	29.12%
7053 · Telephone Service Local	427.96	5,600.00	-5,172.04	7.64%
7121 · Operating Supplies	633.94	5,800.00	-5,166.06	10.93%
7200 · MTC-Struct/Impr & Grounds	9,175.89	52,000.00	-42,824.11	17.65%
7324 · Audit & Acctg Fees	0.00	7,900.00	-7,900.00	0.0%
7325 · Other Professional Services	53,522.45	330,000.00	-276,477.55	16.22%
7326 · Auxiliary Expense	130.92	20,000.00	-19,869.08	0.66%
7363 · Equipment Maintenance	3,237.30	13,000.00	-9,762.70	24.9%
7381 · Professional Liab. Insurance	0.00	30,000.00	-30,000.00	0.0%
7440 · Miscellaneous Expense	8,908.38	75,000.00	-66,091.62	11.88%
7450 · Office Expense	2,877.15	15,500.00	-12,622.85	18.56%
7460 · Professional & Special Service	1,702.20	16,000.00	-14,297.80	10.64%
7506 · Administration Fees	8,882.23	35,000.00	-26,117.77	25.38%
7507 · ADP Payroll Fees	901.13	6,000.00	-5,098.87	15.02%
7508 · Legal Fees	7,074.59	20,000.00	-12,925.41	35.37%
7510 · Contractural Services	7,350.00	47,000.00	-39,650.00	15.64%
7731 · Gasoline-Oil-Fuel	1,715.95	18,000.00	-16,284.05	9.53%
7732 · Training & Travel	60.00	9,000.00	-8,940.00	0.67%
7760 · Utilities	9,850.60	32,000.00	-22,149.40	30.78%
7763 · Water	595.59	7,000.00	-6,404.41	8.51%
7764 · Refuse	1,429.58	18,000.00	-16,570.42	7.94%
Total Services & Supplies	<u>121,184.09</u>	<u>772,100.00</u>	<u>-650,915.91</u>	<u>15.7%</u>
Total Expense	<u>245,498.90</u>	<u>1,705,800.00</u>	<u>-1,460,301.10</u>	<u>14.39%</u>
Net Ordinary Income	90,165.30	799,400.00	-709,234.70	11.28%

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Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	117,600.00	-117,600.00	0.0%
Total Other Income	<u>0.00</u>	<u>117,600.00</u>	<u>-117,600.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	154,281.38	235,000.00	-80,718.62	65.65%
8100.5 · Clean up	112,530.58			
8200 · Structures & Struct Improvement	0.00	470,000.00	-470,000.00	0.0%
8300 · Equipment	<u>0.00</u>	<u>30,000.00</u>	<u>-30,000.00</u>	<u>0.0%</u>
Total Capital Assets	266,811.96	735,000.00	-468,188.04	36.3%
7905 · Reserving Perpetual Care(endow)	<u>0.00</u>	<u>182,000.00</u>	<u>-182,000.00</u>	<u>0.0%</u>
Total Other Expense	<u>266,811.96</u>	<u>917,000.00</u>	<u>-650,188.04</u>	<u>29.1%</u>
Net Other Income	<u>-266,811.96</u>	<u>-799,400.00</u>	<u>532,588.04</u>	<u>33.38%</u>
Net Income	<u>-176,646.66</u>	<u>0.00</u>	<u>-176,646.66</u>	<u>100.0%</u>

Santa Maria Cemetery District
Cash Balances by Class
As of August 31, 2022

	<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 of Santa Maria	269,150.46	0.00	0.00	0.00	269,150.46
Community Bank of SM- MMKT Sav	357,408.10	0.00	0.00	0.00	357,408.10
Stifel Financial-Endow Int	0.00	0.00	463,729.03	0.00	463,729.03
Stifel Financial-Endowment	0.00	2,575,780.59	0.00	0.00	2,575,780.59
Stifel Financial - General Fund	0.00	0.00	0.00	998,601.78	998,601.78
Total Checking/Savings	<u>626,558.56</u>	<u>2,575,780.59</u>	<u>463,729.03</u>	<u>998,601.78</u>	<u>4,664,669.96</u>