

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

50% of the year has elapsed

	<u>Jul - Dec 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	350,319.00	455,000.00	-104,681.00	76.99%
5221 · Open/Closing Internment Fees	169,899.00	275,000.00	-105,101.00	61.78%
5222 · Sale of Crypts/Vaults	132,872.68	219,000.00	-86,127.32	60.67%
5224 · Grave Marker Setting Fees	44,013.07	80,000.00	-35,986.93	55.02%
5225 · Sat/Sun Burial Service Fees	17,196.00	34,000.00	-16,804.00	50.58%
5226 · Endowment-Perpetual Care	101,202.00	145,000.00	-43,798.00	69.79%
5227 · Non-Residence Fees	12,870.00	27,000.00	-14,130.00	47.67%
5229 · Sale of Niches	9,000.00	10,000.00	-1,000.00	90.0%
5739 · Other Services	2,841.67	12,000.00	-9,158.33	23.68%
Total Charges for Services	<u>840,213.42</u>	<u>1,257,000.00</u>	<u>-416,786.58</u>	<u>66.84%</u>
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	0.00	200.00	-200.00	0.0%
Total Intergovernmental Revenue-Fed	<u>0.00</u>	<u>200.00</u>	<u>-200.00</u>	<u>0.0%</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	57.92	400.00	-342.08	14.48%
Total Miscellaneous Revenue	<u>57.92</u>	<u>400.00</u>	<u>-342.08</u>	<u>14.48%</u>
Taxes				
3015 - PT Prior Yr Escapes Sec	662.64	500.00	162.64	132.53%
3010 · Property Tax-Current Secured	474,837.37	818,000.00	-343,162.63	58.05%
3011 · Property Tax-Unitary	0.03	13,200.00	-13,199.97	0.0%
3020 · Property Tax-Current Unsecured	29,482.66	31,000.00	-1,517.34	95.11%
3023 · PT PY Corr/Escapes Unsecured	331.16	300.00	31.16	110.39%
3029 · RDA RPTTF Residential Distrib.	0.00	4,400.00	-4,400.00	0.0%
3040 · Property Tax-Prior Secured	-96.99	150.00	-246.99	-64.66%
3050 · Property Tax-Prior Unsecured	300.26	550.00	-249.74	54.59%
3054 · Supplemental Pty Tax-Current	4,388.84	16,000.00	-11,611.16	27.43%
3056 · Supplemental Pty Tax-Prior	-462.95			
3057 · PT-506 Int, 480 CIOS/CIC Pen	3.83			
Total Taxes	<u>509,446.85</u>	<u>884,100.00</u>	<u>-374,653.15</u>	<u>57.62%</u>
Use of Money & Property				
3380 · Interest/Div Income	53,345.48	50,000.00	3,345.48	106.69%
3381 · Unrealized Gain/Loss on Invest	-77,786.05			
3409 · Other Rental of Bldgs & Land	7,500.00	15,000.00	-7,500.00	50.0%
Total Use of Money & Property	<u>-16,940.57</u>	<u>65,000.00</u>	<u>-81,940.57</u>	<u>-26.06%</u>
Total Income	<u>1,333,312.91</u>	<u>2,210,200.00</u>	<u>-876,887.09</u>	<u>60.33%</u>
Expense				

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Salaries & Employee Benefits				
6100 · Regular Salaries	235,946.62	485,000.00	-249,053.38	48.65%
6400 · Retirement Contribution	75,239.83	150,500.00	-75,260.17	49.99%
6475 · Retiree Medical OPEB	8,023.80	17,000.00	-8,976.20	47.2%
6500 · FICA Contribution	12,377.52	31,000.00	-18,622.48	39.93%
6550 · FICA/Medicare	2,970.10	7,300.00	-4,329.90	40.69%
6600 · Health Insurance Contribution	79,729.62	137,000.00	-57,270.38	58.2%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	120.08	1,300.00	-1,179.92	9.24%
6900 · Workers Compensation	13,263.00	16,200.00	-2,937.00	81.87%
Total Salaries & Employee Benefits	427,670.57	846,700.00	-419,029.43	50.51%
Services & Supplies				
7030 · Clothing & Personal	4,334.32	8,400.00	-4,065.68	51.6%
7053 · Telephone Service Local	2,642.57	5,500.00	-2,857.43	48.05%
7121 · Operating Supplies	3,032.73	5,800.00	-2,767.27	52.29%
7200 · MTC-Struct/Impr & Grounds	13,504.95	62,500.00	-48,995.05	21.61%
7324 · Audit & Acctg Fees	0.00	7,600.00	-7,600.00	0.0%
7325 · Other Professional Services	160,055.77	325,000.00	-164,944.23	49.25%
7326 · Auxiliary Expense	5,095.00	10,000.00	-4,905.00	50.95%
7363 · Equipment Maintenance	4,946.46	13,000.00	-8,053.54	38.05%
7381 · Professional Liab. Insurance	36,286.00	41,000.00	-4,714.00	88.5%
7440 · Miscellaneous Expense	25,490.00	75,000.00	-49,510.00	33.99%
7450 · Office Expense	4,762.29	15,700.00	-10,937.71	30.33%
7460 · Professional & Special Service	6,577.33	14,500.00	-7,922.67	45.36%
7506 · Administration Fees	12,023.34	19,000.00	-6,976.66	63.28%
7507 · ADP Payroll Fees	2,572.03	5,600.00	-3,027.97	45.93%
7508 · Legal Fees	7,391.19	15,000.00	-7,608.81	49.28%
7510 · Contractual Services	16,200.00	41,000.00	-24,800.00	39.51%
7731 · Gasoline-Oil-Fuel	6,125.27	12,000.00	-5,874.73	51.04%
7732 · Training & Travel	1,383.00	5,900.00	-4,517.00	23.44%
7760 · Utilities	13,384.36	32,000.00	-18,615.64	41.83%
7763 · Water	2,861.05	8,000.00	-5,138.95	35.76%
7764 · Refuse	9,195.71	21,000.00	-11,804.29	43.79%
Total Services & Supplies	337,863.37	743,500.00	-405,636.63	45.44%
Total Expense	765,533.94	1,590,200.00	-824,666.06	48.14%
Net Ordinary Income	567,778.97	620,000.00	-52,221.03	91.58%
Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	1,255,000.00	-1,255,000.00	0.0%
Total Other Income	0.00	1,255,000.00	-1,255,000.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements				
8100.5 · Clean up	41,043.08			

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8100 · Land & Land Improvements - Other	343,145.12	1,600,000.00	-1,256,854.88	21.45%
Total 8100 · Land & Land Improvements	384,188.20	1,600,000.00	-1,215,811.80	24.01%
8300 · Equipment	2,430.57	130,000.00	-127,569.43	1.87%
Total Capital Assets	386,618.77	1,730,000.00	-1,343,381.23	22.35%
7905 · Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
Total Other Expense	386,618.77	1,875,000.00	-1,488,381.23	20.62%
Net Other Income	-386,618.77	-620,000.00	233,381.23	62.36%
Net Income	181,160.20	0.00	181,160.20	100.0%

Santa Maria Cemetery District
Cash Balances by Class
As of December 31, 2021

	<u>3320 - SM Cemetery</u>	<u>3321 - SM Cemetery Cap Projects</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	1,149,601.56	33,278.43	0.00	0.00	0.00	1,182,879.99
Community Bank of SM- MMKT Sav	656,466.81	0.00	0.00	0.00	0.00	656,466.81
Stifel Financial-Endow Int	0.00	0.00	0.00	458,150.32	0.00	458,150.32
Stifel Financial-Endowment	0.00	0.00	2,767,623.58	0.00	0.00	2,767,623.58
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,047,474.77	1,047,474.77
Total Checking/Savings	<u>1,806,068.37</u>	<u>33,278.43</u>	<u>2,767,623.58</u>	<u>458,150.32</u>	<u>1,047,474.77</u>	<u>6,112,595.47</u>