

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
 July through December 2022

50% of the year has elapsed	<u>Jul - Dec 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	245,687.00	600,000.00	-354,313.00	40.95%
5221 · Open/Closing Internment Fees	173,275.00	300,000.00	-126,725.00	57.76%
5222 · Sale of Crypts/Vaults	134,910.70	237,000.00	-102,089.30	56.92%
5224 · Grave Marker Setting Fees	42,484.46	90,000.00	-47,515.54	47.21%
5225 · Sat/Sun Burial Service Fees	21,558.00	34,600.00	-13,042.00	62.31%
5226 · Endowment-Perpetual Care	77,732.00	182,000.00	-104,268.00	42.71%
5227 · Non-Residence Fees	15,818.00	25,000.00	-9,182.00	63.27%
5229 · Sale of Niches	2,400.00	19,200.00	-16,800.00	12.5%
5739 · Other Services	9,001.45	7,000.00	2,001.45	128.59%
Total Charges for Services	<u>722,866.61</u>	<u>1,494,800.00</u>	<u>-771,933.39</u>	<u>48.36%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	530.15	3,500.00	-2,969.85	15.15%
Total Intergovernmental Revenue-State	<u>530.15</u>	<u>3,500.00</u>	<u>-2,969.85</u>	<u>15.15%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	3,232.80	500.00	2,732.80	646.56%
Total Miscellaneous Revenue	<u>3,232.80</u>	<u>500.00</u>	<u>2,732.80</u>	<u>646.56%</u>
Taxes				
3015 · PT Prior Yr Escapes Sec	2,465.65	500.00	1,965.65	493.13%
3010 · Property Tax-Current Secured	505,117.93	845,000.00	-339,882.07	59.78%
3011 · Property Tax-Unitary	0.04	13,250.00	-13,249.96	0.0%
3020 · Property Tax-Current Unsecured	31,632.57	29,900.00	1,732.57	105.8%
3023 · PT PY Corr/Escapes Unsecured	186.31	750.00	-563.69	24.84%
3040 · Property Tax-Prior Secured	-24.48			
3050 · Property Tax-Prior Unsecured	414.04	500.00	-85.96	82.81%
3054 · Supplemental Pty Tax-Current	5,616.25	16,500.00	-10,883.75	34.04%
3056 · Supplemental Pty Tax-Prior	384.97			
3057 · PT-506 Int, 480 CIOS/CIC Pen	10.60			
Total Taxes	<u>545,803.88</u>	<u>906,400.00</u>	<u>-360,596.12</u>	<u>60.22%</u>
Use of Money & Property				
3380 · Interest/Div Income	80,376.04	85,000.00	-4,623.96	94.56%
3381 · Unrealized Gain/Loss on Invest	-134,289.34			
3409 · Other Rental of Bldgs & Land	27,000.00	15,000.00	12,000.00	180.0%
Total Use of Money & Property	<u>-26,913.30</u>	<u>100,000.00</u>	<u>-126,913.30</u>	<u>-26.91%</u>
Total Income	1,245,520.14	2,505,200.00	-1,259,679.86	49.72%
Expense				

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Salaries & Employee Benefits				
6100 · Regular Salaries	216,713.32	540,000.00	-323,286.68	40.13%
6400 · Retirement Contribution	61,088.08	162,000.00	-100,911.92	37.71%
6475 · Retiree Medical OPEB	8,349.13	21,600.00	-13,250.87	38.65%
6500 · FICA Contribution	11,713.28	33,500.00	-21,786.72	34.97%
6550 · FICA/Medicare	2,739.37	8,000.00	-5,260.63	34.24%
6600 · Health Insurance Contribution	42,876.80	150,000.00	-107,123.20	28.59%
6610 · Life & Disability Insurance	179.40	1,400.00	-1,220.60	12.81%
6700 · Unemployment Ins Contribution	248.03	1,200.00	-951.97	20.67%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
Total Salaries & Employee Benefits	<u>359,935.41</u>	<u>933,700.00</u>	<u>-573,764.59</u>	<u>38.55%</u>
Services & Supplies				
7030 · Clothing & Personal	6,571.64	9,300.00	-2,728.36	70.66%
7053 · Telephone Service Local	1,736.71	5,600.00	-3,863.29	31.01%
7121 · Operating Supplies	2,861.69	5,800.00	-2,938.31	49.34%
7200 · MTC-Struct/Impr & Grounds	24,021.39	52,000.00	-27,978.61	46.2%
7324 · Audit & Acctg Fees	0.00	7,900.00	-7,900.00	0.0%
7325 · Other Professional Services	163,344.15	330,000.00	-166,655.85	49.5%
7326 · Auxiliary Expense	2,766.07	20,000.00	-17,233.93	13.83%
7363 · Equipment Maintenance	9,262.51	13,000.00	-3,737.49	71.25%
7381 · Professional Liab. Insurance	29,874.00	30,000.00	-126.00	99.58%
7440 · Miscellaneous Expense	27,226.38	75,000.00	-47,773.62	36.3%
7450 · Office Expense	6,784.86	15,500.00	-8,715.14	43.77%
7460 · Professional & Special Service	4,099.00	16,000.00	-11,901.00	25.62%
7506 · Administration Fees	11,084.88	35,000.00	-23,915.12	31.67%
7507 · ADP Payroll Fees	2,283.53	6,000.00	-3,716.47	38.06%
7508 · Legal Fees	25,254.42	20,000.00	5,254.42	126.27%
7510 · Contractural Services	27,687.00	47,000.00	-19,313.00	58.91%
7731 · Gasoline-Oil-Fuel	11,518.10	18,000.00	-6,481.90	63.99%
7732 · Training & Travel	60.00	9,000.00	-8,940.00	0.67%
7760 · Utilities	19,738.32	32,000.00	-12,261.68	61.68%
7763 · Water	2,839.09	7,000.00	-4,160.91	40.56%
7764 · Refuse	8,915.63	18,000.00	-9,084.37	49.53%
Total Services & Supplies	<u>387,929.37</u>	<u>772,100.00</u>	<u>-384,170.63</u>	<u>50.24%</u>
Total Expense	<u>747,864.78</u>	<u>1,705,800.00</u>	<u>-957,935.22</u>	<u>43.84%</u>
Net Ordinary Income	497,655.36	799,400.00	-301,744.64	62.25%
Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	117,600.00	-117,600.00	0.0%
Settlement	175,000.00			

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Total Other Income	175,000.00	117,600.00	57,400.00	148.81%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	487,836.02	235,000.00	252,836.02	207.59%
8100.5 · Clean up	133,271.15			
8200 · Structures & Struct Improvement	25,587.30	470,000.00	-444,412.70	5.44%
8300 · Equipment	29,347.01	30,000.00	-652.99	97.82%
Total Capital Assets	676,041.48	735,000.00	-58,958.52	91.98%
7905 · Reserving Perpetual Care(endow)	0.00	182,000.00	-182,000.00	0.0%
Total Other Expense	676,041.48	917,000.00	-240,958.52	73.72%
Net Other Income	-501,041.48	-799,400.00	298,358.52	62.68%
Net Income	<u><u>-3,386.12</u></u>	<u><u>0.00</u></u>	<u><u>-3,386.12</u></u>	<u><u>100.0%</u></u>

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

	<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	607,552.09	0.00	0.00	0.00	0.00	607,552.09
Community Bank of SM- MMKT Sav	257,637.91	0.00	0.00	0.00	0.00	257,637.91
Stifel Financial-Endow Int	0.00	0.00	0.00	470,302.65	0.00	470,302.65
Stifel Financial-Endowment	0.00	0.00	2,530,010.01	0.00	0.00	2,530,010.01
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	985,611.21	985,611.21
Total Checking/Savings	865,190.00	0.00	2,530,010.01	470,302.65	985,611.21	4,851,113.87