

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

66% of the year has elapsed	<u>Jul '21 - Feb 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	468,144.00	455,000.00	13,144.00	102.89%
5221 - Open/Closing Internment Fees	234,802.00	275,000.00	-40,198.00	85.38%
5222 - Sale of Crypts/Vaults	188,807.32	219,000.00	-30,192.68	86.21%
5224 - Grave Marker Setting Fees	62,532.03	80,000.00	-17,467.97	78.17%
5225 - Sat/Sun Burial Service Fees	24,612.00	34,000.00	-9,388.00	72.39%
5226 - Endowment-Perpetual Care	138,192.00	145,000.00	-6,808.00	95.31%
5227 - Non-Residence Fees	14,930.00	27,000.00	-12,070.00	55.3%
5229 - Sale of Niches	13,500.00	10,000.00	3,500.00	135.0%
5739 - Other Services	6,414.17	12,000.00	-5,585.83	53.45%
Total Charges for Services	<u>1,151,933.52</u>	<u>1,257,000.00</u>	<u>-105,066.48</u>	<u>91.64%</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	1,784.31	3,500.00	-1,715.69	50.98%
Total Intergovernmental Revenue-State	<u>1,784.31</u>	<u>3,500.00</u>	<u>-1,715.69</u>	<u>50.98%</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	74,504.85	50,000.00	24,504.85	149.01%
3381 - Unrealized Gain/Loss on Invest	-162,245.10			
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	-80,240.25	65,000.00	-145,240.25	-123.45%
Total Income	1,582,982.35	2,210,200.00	-627,217.65	71.62%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	308,670.73	485,000.00	-176,329.27	63.64%
6400 · Retirement Contribution	99,722.47	150,500.00	-50,777.53	66.26%
6475 · Retiree Medical OPEB	10,698.40	17,000.00	-6,301.60	62.93%
6500 · FICA Contribution	16,546.07	31,000.00	-14,453.93	53.37%
6550 · FICA/Medicare	3,945.00	7,300.00	-3,355.00	54.04%
6600 · Health Insurance Contribution	105,292.86	137,000.00	-31,707.14	76.86%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	891.68	1,300.00	-408.32	68.59%
6900 · Workers Compensation	13,263.00	16,200.00	-2,937.00	81.87%
Total Salaries & Employee Benefits	559,030.21	846,700.00	-287,669.79	66.03%
Services & Supplies				
7030 · Clothing & Personal	6,080.67	8,400.00	-2,319.33	72.39%
7053 · Telephone Service Local	3,176.92	5,500.00	-2,323.08	57.76%
7121 · Operating Supplies	3,781.74	5,800.00	-2,018.26	65.2%
7200 · MTC-Struct/Imp'r & Grounds	16,483.36	62,500.00	-46,016.64	26.37%
7324 · Audit & Acctg Fees	0.00	7,600.00	-7,600.00	0.0%
7325 · Other Professional Services	213,917.88	325,000.00	-111,082.12	65.82%
7326 · Auxiliary Expense	17,900.70	10,000.00	7,900.70	179.01%
7363 · Equipment Maintenance	7,450.84	13,000.00	-5,549.16	57.31%
7381 · Professional Liab. Insurance	36,286.00	41,000.00	-4,714.00	88.5%
7440 · Miscellaneous Expense	28,768.00	75,000.00	-46,232.00	38.36%
7450 · Office Expense	8,508.94	15,700.00	-7,191.06	54.2%
7460 · Professional & Special Service	5,052.93	14,500.00	-9,447.07	34.85%
7506 · Administration Fees	15,729.94	19,000.00	-3,270.06	82.79%
7507 · ADP Payroll Fees	3,522.73	5,600.00	-2,077.27	62.91%
7508 · Legal Fees	7,705.18	15,000.00	-7,294.82	51.37%
7510 · Contractual Services	21,600.00	41,000.00	-19,400.00	52.68%
7731 · Gasoline-Oil-Fuel	8,643.31	12,000.00	-3,356.69	72.03%
7732 · Training & Travel	3,179.00	5,900.00	-2,721.00	53.88%
7760 · Utilities	15,755.57	32,000.00	-16,244.43	49.24%
7763 · Water	3,589.15	8,000.00	-4,410.85	44.86%
7764 · Refuse	9,748.96	21,000.00	-11,251.04	46.42%
Total Services & Supplies	436,881.82	743,500.00	-306,618.18	58.76%
Total Expense	995,912.03	1,590,200.00	-594,287.97	62.63%
Net Ordinary Income	587,070.32	620,000.00	-32,929.68	94.69%

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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	788,985.98	1,600,000.00	-811,014.02	49.31%
8100.5 · Clean up	48,092.43	0.00	48,092.43	100.0%
8300 · Equipment	12,430.57	130,000.00	-117,569.43	9.56%
Total Capital Assets	<u>849,508.98</u>	<u>1,730,000.00</u>	<u>-880,491.02</u>	<u>49.11%</u>
7905 · Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
Total Other Expense	<u>849,508.98</u>	<u>1,875,000.00</u>	<u>-1,025,491.02</u>	<u>45.31%</u>
Net Other Income	<u>-849,508.98</u>	<u>-620,000.00</u>	<u>-229,508.98</u>	<u>137.02%</u>
Net Income	<u><u>-262,438.66</u></u>	<u><u>0.00</u></u>	<u><u>-262,438.66</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of February 28, 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	917,063.98	33,278.43	0.00	0.00	0.00	950,342.41
Community Bank of SM- MMKT Sav	656,705.14	0.00	0.00	0.00	0.00	656,705.14
Stifel Financial-Endow Int	0.00	0.00	0.00	459,933.31	0.00	459,933.31
Stifel Financial-Endowment	0.00	0.00	2,712,838.54	0.00	0.00	2,712,838.54
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,036,938.81	1,036,938.81
Total Checking/Savings	1,573,769.12	33,278.43	2,712,838.54	459,933.31	1,036,938.81	5,816,758.21