

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

66% of the year has elapsed	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	294,207.00	600,000.00	-305,793.00	49.04%
5221 · Open/Closing Internment Fees	230,504.00	300,000.00	-69,496.00	76.84%
5222 · Sale of Crypts/Vaults	176,380.00	237,000.00	-60,620.00	74.42%
5224 · Grave Marker Setting Fees	55,329.09	90,000.00	-34,670.91	61.48%
5225 · Sat/Sun Burial Service Fees	27,933.00	34,600.00	-6,667.00	80.73%
5226 · Endowment-Perpetual Care	98,651.00	182,000.00	-83,349.00	54.2%
5227 · Non-Residence Fees	20,400.97	25,000.00	-4,599.03	81.6%
5229 · Sale of Niches	5,400.00	19,200.00	-13,800.00	28.13%
5739 · Other Services	9,016.45	7,000.00	2,016.45	128.81%
Total Charges for Services	917,821.51	1,494,800.00	-576,978.49	61.4%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,767.18	3,500.00	-1,732.82	50.49%
Total Intergovernmental Revenue-State	1,767.18	3,500.00	-1,732.82	50.49%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	3,232.80	500.00	2,732.80	646.56%
Total Miscellaneous Revenue	3,232.80	500.00	2,732.80	646.56%
Taxes				
3015 · PT Prior Yr Escapes Sec	2,465.65	500.00	1,965.65	493.13%
3010 · Property Tax-Current Secured	506,354.96	845,000.00	-338,645.04	59.92%
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	547,040.91	906,400.00	-359,359.09	60.35%
Use of Money & Property				
3380 · Interest/Div Income	71,073.17	85,000.00	-13,926.83	83.62%
3381 · Unrealized Gain/Loss on Invest	-112,520.58			
3409 · Other Rental of Bldgs & Land	27,000.00	15,000.00	12,000.00	180.0%
Total Use of Money & Property	-14,447.41	100,000.00	-114,447.41	-14.45%
Total Income	1,455,414.99	2,505,200.00	-1,049,785.01	58.1%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	291,731.47	540,000.00	-248,268.53	54.02%
6400 · Retirement Contribution	101,458.13	162,000.00	-60,541.87	62.63%
6475 · Retiree Medical OPEB	12,655.39	21,600.00	-8,944.61	58.59%
6500 · FICA Contribution	15,871.64	33,500.00	-17,628.36	47.38%

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6550 · FICA/Medicare	3,711.90	8,000.00	-4,288.10	46.4%
6600 · Health Insurance Contribution	82,479.19	150,000.00	-67,520.81	54.99%
6610 · Life & Disability Insurance	179.40	1,400.00	-1,220.60	12.81%
6700 · Unemployment Ins Contribution	1,044.75	1,200.00	-155.25	87.06%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
Total Salaries & Employee Benefits	525,159.87	933,700.00	-408,540.13	56.25%
Services & Supplies				
7030 · Clothing & Personal	9,761.55	9,300.00	461.55	104.96%
7053 · Telephone Service Local	2,884.21	5,600.00	-2,715.79	51.5%
7121 · Operating Supplies	2,861.69	5,800.00	-2,938.31	49.34%
7200 · MTC-Struct/Impr & Grounds	35,540.24	52,000.00	-16,459.76	68.35%
7324 · Audit & Acctg Fees	0.00	7,900.00	-7,900.00	0.0%
7325 · Other Professsional Services	221,044.10	330,000.00	-108,955.90	66.98%
7326 · Auxiliary Expense	7,692.07	20,000.00	-12,307.93	38.46%
7363 · Equipment Maintenance	20,410.27	13,000.00	7,410.27	157.0%
7381 · Professional Liab. Insurance	29,874.00	30,000.00	-126.00	99.58%
7440 · Miscellaneous Expense	40,296.61	75,000.00	-34,703.39	53.73%
7450 · Office Expense	9,796.53	15,500.00	-5,703.47	63.2%
7460 · Professional & Special Service	4,099.00	16,000.00	-11,901.00	25.62%
7506 · Administration Fees	17,462.15	35,000.00	-17,537.85	49.89%
7507 · ADP Payroll Fees	3,076.78	6,000.00	-2,923.22	51.28%
7508 · Legal Fees	30,324.54	20,000.00	10,324.54	151.62%
7510 · Contractural Services	33,937.00	47,000.00	-13,063.00	72.21%
7731 · Gasoline-Oil-Fuel	15,399.78	18,000.00	-2,600.22	85.55%
7732 · Training & Travel	1,620.00	9,000.00	-7,380.00	18.0%
7760 · Utilities	21,488.03	32,000.00	-10,511.97	67.15%
7763 · Water	4,382.15	7,000.00	-2,617.85	62.6%
7764 · Refuse	10,005.96	18,000.00	-7,994.04	55.59%
Total Services & Supplies	521,956.66	772,100.00	-250,143.34	67.6%
Total Expense	1,047,116.53	1,705,800.00	-658,683.47	61.39%
Net Ordinary Income	408,298.46	799,400.00	-391,101.54	51.08%
Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	117,600.00	-117,600.00	0.0%
Settlement	175,000.00			
Total Other Income	175,000.00	117,600.00	57,400.00	148.81%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	496,067.27	235,000.00	261,067.27	211.09%
8100.5 · Clean up	134,123.53			
8200 · Structures & Struct Improvement	26,851.05	470,000.00	-443,148.95	5.71%
8300 · Equipment	151,986.67	30,000.00	121,986.67	506.62%
Total Capital Assets	809,028.52	735,000.00	74,028.52	110.07%

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7905 - Reserving Perpetual Care(endow)	0.00	182,000.00	-182,000.00	0.0%
Total Other Expense	<u>809,028.52</u>	<u>917,000.00</u>	<u>-107,971.48</u>	<u>88.23%</u>
Net Other Income	<u>-634,028.52</u>	<u>-799,400.00</u>	<u>165,371.48</u>	<u>79.31%</u>
Net Income	<u><u>-225,730.06</u></u>	<u><u>0.00</u></u>	<u><u>-225,730.06</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District Cash Balances by Class

As of February 28, 2023

	<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	374,101.62	0.00	0.00	0.00	374,101.62
Community Bank of SM- MMKT Sav	257,742.03	0.00	0.00	0.00	257,742.03
Stifel Financial-Endow Int	0.00	0.00	480,248.90	0.00	480,248.90
Stifel Financial-Endowment	0.00	2,529,972.44	0.00	0.00	2,529,972.44
Stifel Financial - General Fund	0.00	0.00	0.00	988,064.32	988,064.32
Total Checking/Savings	<u>631,843.65</u>	<u>2,529,972.44</u>	<u>480,248.90</u>	<u>988,064.32</u>	<u>4,630,129.31</u>