

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

58% of the year has elapsed	Jul '21 - Jan 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	426,899.00	455,000.00	-28,101.00	93.82%
5221 · Open/Closing Internment Fees	214,061.00	275,000.00	-60,939.00	77.84%
5222 · Sale of Crypts/Vaults	171,693.64	219,000.00	-47,306.36	78.4%
5224 · Grave Marker Setting Fees	53,004.47	80,000.00	-26,995.53	66.26%
5225 · Sat/Sun Burial Service Fees	23,376.00	34,000.00	-10,624.00	68.75%
5226 · Endowment-Perpetual Care	125,662.00	145,000.00	-19,338.00	86.66%
5227 · Non-Residence Fees	14,350.00	27,000.00	-12,650.00	53.15%
5229 · Sale of Niches	10,500.00	10,000.00	500.00	105.0%
5739 · Other Services	6,408.17	12,000.00	-5,591.83	53.4%
Total Charges for Services	1,045,954.28	1,257,000.00	-211,045.72	83.21%
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	0.00	200.00	-200.00	0.0%
Total Intergovernmental Revenue-Fed	0.00	200.00	-200.00	0.0%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,784.31	3,500.00	-1,715.69	50.98%
Total Intergovernmental Revenue-State	1,784.31	3,500.00	-1,715.69	50.98%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	57.92	400.00	-342.08	14.48%
Total Miscellaneous Revenue	57.92	400.00	-342.08	14.48%
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	509,446.85	884,100.00	-374,653.15	57.62%
Use of Money & Property				
3380 · Interest/Div Income	67,032.67	50,000.00	17,032.67	134.07%
3381 · Unrealized Gain/Loss on Invest	-128,437.92			
3409 · Other Rental of Bldgs & Land	7,500.00	15,000.00	-7,500.00	50.0%
Total Use of Money & Property	-53,905.25	65,000.00	-118,905.25	-82.93%

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Total Income	1,503,338.11	2,210,200.00	-706,861.89	68.02%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	272,301.14	485,000.00	-212,698.86	56.15%
6400 · Retirement Contribution	87,481.15	150,500.00	-63,018.85	58.13%
6475 · Retiree Medical OPEB	9,361.10	17,000.00	-7,638.90	55.07%
6500 · FICA Contribution	14,519.28	31,000.00	-16,480.72	46.84%
6550 · FICA/Medicare	3,470.99	7,300.00	-3,829.01	47.55%
6600 · Health Insurance Contribution	92,548.69	137,000.00	-44,451.31	67.55%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	642.79	1,300.00	-657.21	49.45%
6900 · Workers Compensation	13,263.00	16,200.00	-2,937.00	81.87%
Total Salaries & Employee Benefits	493,588.14	846,700.00	-353,111.86	58.3%
Services & Supplies				
7005 · Advertising/Marketing Expense	750.00			
7030 · Clothing & Personal	5,231.00	8,400.00	-3,169.00	62.27%
7053 · Telephone Service Local	3,176.92	5,500.00	-2,323.08	57.76%
7121 · Operating Supplies	2,890.46	5,800.00	-2,909.54	49.84%
7200 · MTC-Struct/Impr & Grounds	16,292.35	62,500.00	-46,207.65	26.07%
7324 · Audit & Acctg Fees	0.00	7,600.00	-7,600.00	0.0%
7325 · Other Professional Services	186,495.88	325,000.00	-138,504.12	57.38%
7326 · Auxiliary Expense	6,455.00	10,000.00	-3,545.00	64.55%
7363 · Equipment Maintenance	7,361.22	13,000.00	-5,638.78	56.63%
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	5,608.94	15,700.00	-10,091.06	35.73%
7460 · Professional & Special Service	5,052.93	14,500.00	-9,447.07	34.85%
7506 · Administration Fees	13,489.81	19,000.00	-5,510.19	71.0%
7507 · ADP Payroll Fees	3,404.68	5,600.00	-2,195.32	60.8%
7508 · Legal Fees	6,721.19	15,000.00	-8,278.81	44.81%
7510 · Contractural Services	18,900.00	41,000.00	-22,100.00	46.1%
7731 · Gasoline-Oil-Fuel	8,135.47	12,000.00	-3,864.53	67.8%
7732 · Training & Travel	1,383.00	5,900.00	-4,517.00	23.44%
7760 · Utilities	14,410.04	32,000.00	-17,589.96	45.03%
7763 · Water	3,024.57	8,000.00	-4,975.43	37.81%
7764 · Refuse	9,406.46	21,000.00	-11,593.54	44.79%
Total Services & Supplies	383,243.92	743,500.00	-360,256.08	51.55%
Total Expense	876,832.06	1,590,200.00	-713,367.94	55.14%
Net Ordinary Income	626,506.05	620,000.00	6,506.05	101.05%
Other Income/Expense				
Other Income				

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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	0.00	1,255,000.00	-1,255,000.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	348,111.37	1,600,000.00	-1,251,888.63	21.76%
8100.5 · Clean up	47,890.50	0.00	47,890.50	100.0%
8300 · Equipment	2,430.57	130,000.00	-127,569.43	1.87%
Total Capital Assets	398,432.44	1,730,000.00	-1,331,567.56	23.03%
7905 · Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
Total Other Expense	398,432.44	1,875,000.00	-1,476,567.56	21.25%
Net Other Income	-398,432.44	-620,000.00	221,567.56	64.26%
Net Income	228,073.61	0.00	228,073.61	100.0%

Santa Maria Cemetery District
Cash Balances by Class
As of January 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	1,234,993.09	33,278.43	0.00	0.00	0.00	1,268,271.52
Community Bank of SM- MMKT Sav	656,593.61	0.00	0.00	0.00	0.00	656,593.61
Stifel Financial-Endow Int	0.00	0.00	0.00	458,367.99	0.00	458,367.99
Stifel Financial-Endowment	0.00	0.00	2,735,258.04	0.00	0.00	2,735,258.04
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,042,531.16	1,042,531.16
Total Checking/Savings	1,891,586.70	33,278.43	2,735,258.04	458,367.99	1,042,531.16	6,161,022.32