

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

58% of the year has elapsed	<u>Jul '22 - Jan 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	260,895.00	600,000.00	-339,105.00	43.48%
5221 · Open/Closing Internment Fees	193,242.00	300,000.00	-106,758.00	64.41%
5222 · Sale of Crypts/Vaults	148,703.80	237,000.00	-88,296.20	62.74%
5224 · Grave Marker Setting Fees	44,411.84	90,000.00	-45,588.16	49.35%
5225 · Sat/Sun Burial Service Fees	25,383.00	34,600.00	-9,217.00	73.36%
5226 · Endowment-Perpetual Care	85,043.00	182,000.00	-96,957.00	46.73%
5227 · Non-Residence Fees	17,051.97	25,000.00	-7,948.03	68.21%
5229 · Sale of Niches	5,400.00	19,200.00	-13,800.00	28.13%
5739 · Other Services	9,001.45	7,000.00	2,001.45	128.59%
Total Charges for Services	<u>789,132.06</u>	<u>1,494,800.00</u>	<u>-705,667.94</u>	<u>52.79%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,767.18	3,500.00	-1,732.82	50.49%
Total Intergovernmental Revenue-State	<u>1,767.18</u>	<u>3,500.00</u>	<u>-1,732.82</u>	<u>50.49%</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	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	<u>547,040.91</u>	<u>906,400.00</u>	<u>-359,359.09</u>	<u>60.35%</u>
Use of Money & Property				
3380 · Interest/Div Income	80,430.74	85,000.00	-4,569.26	94.62%
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>-26,858.60</u>	<u>100,000.00</u>	<u>-126,858.60</u>	<u>-26.86%</u>
Total Income	<u>1,314,314.35</u>	<u>2,505,200.00</u>	<u>-1,190,885.65</u>	<u>52.46%</u>

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	256,302.56	540,000.00	-283,697.44	47.46%
6400 · Retirement Contribution	81,549.39	162,000.00	-80,450.61	50.34%
6475 · Retiree Medical OPEB	9,066.84	21,600.00	-12,533.16	41.98%
6500 · FICA Contribution	13,964.85	33,500.00	-19,535.15	41.69%
6550 · FICA/Medicare	3,265.95	8,000.00	-4,734.05	40.82%
6600 · Health Insurance Contribution	59,510.52	150,000.00	-90,489.48	39.67%
6610 · Life & Disability Insurance	179.40	1,400.00	-1,220.60	12.81%
6700 · Unemployment Ins Contribution	829.08	1,200.00	-370.92	69.09%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
Total Salaries & Employee Benefits	440,696.59	933,700.00	-493,003.41	47.2%
Services & Supplies				
7030 · Clothing & Personal	7,504.90	9,300.00	-1,795.10	80.7%
7053 · Telephone Service Local	2,114.75	5,600.00	-3,485.25	37.76%
7121 · Operating Supplies	2,861.69	5,800.00	-2,938.31	49.34%
7200 · MTC-Struct/Impr & Grounds	40,965.20	52,000.00	-11,034.80	78.78%
7324 · Audit & Acctg Fees	0.00	7,900.00	-7,900.00	0.0%
7325 · Other Professional Services	188,658.75	330,000.00	-141,341.25	57.17%
7326 · Auxiliary Expense	5,332.07	20,000.00	-14,667.93	26.66%
7363 · Equipment Maintenance	16,907.21	13,000.00	3,907.21	130.06%
7381 · Professional Liab. Insurance	29,874.00	30,000.00	-126.00	99.58%
7440 · Miscellaneous Expense	31,066.25	75,000.00	-43,933.75	41.42%
7450 · Office Expense	7,195.76	15,500.00	-8,304.24	46.42%
7460 · Professional & Special Service	4,099.00	16,000.00	-11,901.00	25.62%
7506 · Administration Fees	14,169.25	35,000.00	-20,830.75	40.48%
7507 · ADP Payroll Fees	2,939.68	6,000.00	-3,060.32	49.0%
7508 · Legal Fees	27,832.42	20,000.00	7,832.42	139.16%
7510 · Contractual Services	30,687.00	47,000.00	-16,313.00	65.29%
7731 · Gasoline-Oil-Fuel	14,221.17	18,000.00	-3,778.83	79.01%
7732 · Training & Travel	690.00	9,000.00	-8,310.00	7.67%
7760 · Utilities	20,315.79	32,000.00	-11,684.21	63.49%
7763 · Water	3,956.95	7,000.00	-3,043.05	56.53%
7764 · Refuse	9,030.95	18,000.00	-8,969.05	50.17%
Total Services & Supplies	460,422.79	772,100.00	-311,677.21	59.63%
Total Expense	901,119.38	1,705,800.00	-804,680.62	52.83%
Net Ordinary Income	413,194.97	799,400.00	-386,205.03	51.69%
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%

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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	<u>676,041.48</u>	<u>735,000.00</u>	<u>-58,958.52</u>	<u>91.98%</u>
7905 · Reserving Perpetual Care(endow)	0.00	182,000.00	-182,000.00	0.0%
Total Other Expense	<u>676,041.48</u>	<u>917,000.00</u>	<u>-240,958.52</u>	<u>73.72%</u>
Net Other Income	<u>-501,041.48</u>	<u>-799,400.00</u>	<u>298,358.52</u>	<u>62.68%</u>
Net Income	<u><u>-87,846.51</u></u>	<u><u>0.00</u></u>	<u><u>-87,846.51</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of January 31, 2023

	<u>3320 - SM</u>	<u>3323 - SM Cemetery</u>	<u>3324 - SM Cemetery</u>	<u>3325 General</u>	<u>TOTAL</u>
	<u>Cemetery</u>	<u>Endowment</u>	<u>Endow Int</u>	<u>Fund</u>	
ASSETS					
Current Assets					
Checking/Savings					
Community Bank of Santa Maria	518,323.86	0.00	0.00	0.00	518,323.86
Community Bank of SM- MMKT Sav	257,692.61	0.00	0.00	0.00	257,692.61
Stifel Financial-Endow Int	0.00	0.00	470,302.65	0.00	470,302.65
Stifel Financial-Endowment	0.00	2,530,010.01	0.00	0.00	2,530,010.01
Stifel Financial - General Fund	0.00	0.00	0.00	985,611.21	985,611.21
Total Checking/Savings	<u>776,016.47</u>	<u>2,530,010.01</u>	<u>470,302.65</u>	<u>985,611.21</u>	<u>4,761,940.34</u>