

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual 2022/23
July 2022

8.33% of the year has elapsed

	Jul 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	71,399.00	600,000.00	-528,601.00	11.9%
5221 · Open/Closing Internment Fees	27,907.00	300,000.00	-272,093.00	9.3%
5222 · Sale of Crypts/Vaults	20,716.56	237,000.00	-216,283.44	8.74%
5224 · Grave Marker Setting Fees	10,860.80	90,000.00	-79,139.20	12.07%
5225 · Sat/Sun Burial Service Fees	3,708.00	34,600.00	-30,892.00	10.72%
5226 · Endowment-Perpetual Care	17,398.00	182,000.00	-164,602.00	9.56%
5227 · Non-Residence Fees	2,960.00	25,000.00	-22,040.00	11.84%
5229 · Sale of Niches	0.00	19,200.00	-19,200.00	0.0%
5739 · Other Services	0.00	7,000.00	-7,000.00	0.0%
Total Charges for Services	154,949.36	1,494,800.00	-1,339,850.64	10.37%
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	160.30			
Total Intergovernmental Revenue-Fed	160.30			
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	535.29	3,500.00	-2,964.71	15.29%
Total Intergovernmental Revenue-State	535.29	3,500.00	-2,964.71	15.29%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
Total Miscellaneous Revenue	0.00	500.00	-500.00	0.0%
Taxes				
3015 - PT Prior Yr Escapes Sec	16.43	500.00	-483.57	3.29%
3010 · Property Tax-Current Secured	26,879.26	845,000.00	-818,120.74	3.18%
3011 · Property Tax-Unitary	7,058.45	13,250.00	-6,191.55	53.27%
3020 · Property Tax-Current Unsecured	16.44	29,900.00	-29,883.56	0.06%
3023 · PT PY Corr/Escapes Unsecured	543.34	750.00	-206.66	72.45%
3040 · Property Tax-Prior Secured	151.99			
3050 · Property Tax-Prior Unsecured	501.04	500.00	1.04	100.21%
3054 · Supplemental Pty Tax-Current	20,407.44	16,500.00	3,907.44	123.68%
3056 · Supplemental Pty Tax-Prior	105.23			
3057 · PT-506 Int, 480 CIOS/CIC Pen	20.57			
Total Taxes	55,700.19	906,400.00	-850,699.81	6.15%
Use of Money & Property				
3380 · Interest/Div Income	12,346.78	85,000.00	-72,653.22	14.53%
3381 · Unrealized Gain/Loss on Invest	42,314.99			
3409 · Other Rental of Bldgs & Land	12,500.00	15,000.00	-2,500.00	83.33%
Total Use of Money & Property	67,161.77	100,000.00	-32,838.23	67.16%

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual 2022/23
July 2022

8.33% of the year has elapsed

	Jul 22	Budget	\$ Over Budget	% of Budget
Total Income	278,506.91	2,505,200.00	-2,226,693.09	11.12%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	32,309.63	540,000.00	-507,690.37	5.98%
6400 · Retirement Contribution	10,410.61	162,000.00	-151,589.39	6.43%
6475 · Retiree Medical OPEB	1,435.42	21,600.00	-20,164.58	6.65%
6500 · FICA Contribution	1,847.99	33,500.00	-31,652.01	5.52%
6550 · FICA/Medicare	432.19	8,000.00	-7,567.81	5.4%
6600 · Health Insurance Contribution	9,090.28	150,000.00	-140,909.72	6.06%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	8.86	1,200.00	-1,191.14	0.74%
6900 · Workers Compensation	0.00	16,000.00	-16,000.00	0.0%
Total Salaries & Employee Benefits	55,534.98	933,700.00	-878,165.02	5.95%
Services & Supplies				
7030 · Clothing & Personal	1,290.99	9,300.00	-8,009.01	13.88%
7053 · Telephone Service Local	411.74	5,600.00	-5,188.26	7.35%
7121 · Operating Supplies	633.94	5,800.00	-5,166.06	10.93%
7200 · MTC-Struct/Impr & Grounds	6,737.71	52,000.00	-45,262.29	12.96%
7324 · Audit & Acctg Fees	0.00	7,900.00	-7,900.00	0.0%
7325 · Other Professional Services	26,050.90	330,000.00	-303,949.10	7.89%
7326 · Auxiliary Expense	0.00	20,000.00	-20,000.00	0.0%
7363 · Equipment Maintenance	1,229.40	13,000.00	-11,770.60	9.46%
7381 · Professional Liab. Insurance	0.00	30,000.00	-30,000.00	0.0%
7440 · Miscellaneous Expense	8,888.38	75,000.00	-66,111.62	11.85%
7450 · Office Expense	1,497.25	15,500.00	-14,002.75	9.66%
7460 · Professional & Special Service	1,242.20	16,000.00	-14,757.80	7.76%
7506 · Administration Fees	3,474.88	35,000.00	-31,525.12	9.93%
7507 · ADP Payroll Fees	901.13	6,000.00	-5,098.87	15.02%
7508 · Legal Fees	3,158.03	20,000.00	-16,841.97	15.79%
7510 · Contractual Services	4,350.00	47,000.00	-42,650.00	9.26%
7731 · Gasoline-Oil-Fuel	1,093.75	18,000.00	-16,906.25	6.08%
7732 · Training & Travel	0.00	9,000.00	-9,000.00	0.0%
7760 · Utilities	5,891.27	32,000.00	-26,108.73	18.41%
7763 · Water	595.59	7,000.00	-6,404.41	8.51%
7764 · Refuse	1,429.58	18,000.00	-16,570.42	7.94%
Total Services & Supplies	68,876.74	772,100.00	-703,223.26	8.92%
Total Expense	124,411.72	1,705,800.00	-1,581,388.28	7.29%
Net Ordinary Income	154,095.19	799,400.00	-645,304.81	19.28%
Other Income/Expense				

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual 2022/23
July 2022

8.33% of the year has elapsed

	Jul 22	Budget	\$ Over Budget	% of Budget
Other Income				
Release of Funds for Expansion	0.00	117,600.00	-117,600.00	0.0%
Total Other Income	0.00	117,600.00	-117,600.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	154,281.38	235,000.00	-80,718.62	65.65%
8100.5 · Clean up	97,581.11			
8200 · Structures & Struct Improvement	0.00	470,000.00	-470,000.00	0.0%
8300 · Equipment	0.00	30,000.00	-30,000.00	0.0%
Total Capital Assets	251,862.49	735,000.00	-483,137.51	34.27%
7905 · Reserving Perpetual Care(endow)	0.00	182,000.00	-182,000.00	0.0%
Total Other Expense	251,862.49	917,000.00	-665,137.51	27.47%
Net Other Income	-251,862.49	-799,400.00	547,537.51	31.51%
Net Income	-97,767.30	0.00	-97,767.30	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of July 31, 2022

	<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>
Checking/Savings					
Community Bank of Santa Maria	90,513.31	0.00	0.00	0.00	90,513.31
Community Bank of SM- MMKT Sav	557,347.40	0.00	0.00	0.00	557,347.40
Stifel Financial-Endow Int	0.00	0.00	466,970.72	0.00	466,970.72
Stifel Financial-Endowment	0.00	2,614,230.37	0.00	0.00	2,614,230.37
Stifel Financial - General Fund	0.00	0.00	0.00	1,012,647.98	1,012,647.98
Total Checking/Savings	<u>647,860.71</u>	<u>2,614,230.37</u>	<u>466,970.72</u>	<u>1,012,647.98</u>	<u>4,741,709.78</u>