

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

100% of the year has elapsed

| | Jul '21 - Jun 22 | Budget | \$ Over Budget | % of Budget |
|--|-------------------------|---------------------|-----------------------|--------------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Charges for Services | | | | |
| 5220 · Sale of Ground/Lots | 670,126.00 | 455,000.00 | 215,126.00 | 147.28% |
| 5221 · Open/Closing Internment Fees | 332,354.00 | 275,000.00 | 57,354.00 | 120.86% |
| 5222 · Sale of Crypts/Vaults | 260,234.20 | 219,000.00 | 41,234.20 | 118.83% |
| 5224 · Grave Marker Setting Fees | 101,808.99 | 80,000.00 | 21,808.99 | 127.26% |
| 5225 · Sat/Sun Burial Service Fees | 40,680.00 | 34,000.00 | 6,680.00 | 119.65% |
| 5226 · Endowment-Perpetual Care | 208,252.00 | 145,000.00 | 63,252.00 | 143.62% |
| 5227 · Non-Residence Fees | 25,610.00 | 27,000.00 | -1,390.00 | 94.85% |
| 5229 · Sale of Niches | 19,300.00 | 10,000.00 | 9,300.00 | 193.0% |
| 5739 · Other Services | 10,367.57 | 12,000.00 | -1,632.43 | 86.4% |
| Total Charges for Services | 1,668,732.76 | 1,257,000.00 | 411,732.76 | 132.76% |
| Intergovernmental Revenue-Fed | | | | |
| 4690 · Payments in Lieu of Taxes | 160.30 | 200.00 | -39.70 | 80.15% |
| Total Intergovernmental Revenue-Fed | 160.30 | 200.00 | -39.70 | 80.15% |
| Intergovernmental Revenue-State | | | | |
| 4220 · Homeowners Property Tax Relief | 3,568.62 | 3,500.00 | 68.62 | 101.96% |
| Total Intergovernmental Revenue-State | 3,568.62 | 3,500.00 | 68.62 | 101.96% |
| Miscellaneous Revenue | | | | |
| 5909 · Other Miscellaneous Revenue | 147.92 | 400.00 | -252.08 | 36.98% |
| Total Miscellaneous Revenue | 147.92 | 400.00 | -252.08 | 36.98% |
| Taxes | | | | |
| 3015 - PT Prior Yr Escapes Sec | -55.42 | 500.00 | -555.42 | -11.08% |
| 3010 · Property Tax-Current Secured | 865,407.68 | 818,000.00 | 47,407.68 | 105.8% |
| 3011 · Property Tax-Unitary | 14,230.63 | 13,200.00 | 1,030.63 | 107.81% |
| 3020 · Property Tax-Current Unsecured | 29,725.23 | 31,000.00 | -1,274.77 | 95.89% |
| 3023 · PT PY Corr/Escapes Unsecured | 1,274.93 | 300.00 | 974.93 | 424.98% |
| 3029 · RDA RPTTF Residential Distrib. | 0.00 | 4,400.00 | -4,400.00 | 0.0% |
| 3040 · Property Tax-Prior Secured | -106.87 | 150.00 | -256.87 | -71.25% |
| 3050 · Property Tax-Prior Unsecured | 960.26 | 550.00 | 410.26 | 174.59% |
| 3054 · Supplemental Pty Tax-Current | 30,836.53 | 16,000.00 | 14,836.53 | 192.73% |
| 3056 · Supplemental Pty Tax-Prior | -228.01 | | | |
| 3057 · PT-506 Int, 480 CIOS/CIC Pen | 29.78 | | | |
| Total Taxes | 942,074.74 | 884,100.00 | 57,974.74 | 106.56% |
| Use of Money & Property | | | | |
| 3380 · Interest/Div Income | 115,801.35 | 50,000.00 | 65,801.35 | 231.6% |
| 3381 · Unrealized Gain/Loss on Invest | -372,432.50 | | | |
| 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 | -249,131.15 | 65,000.00 | -314,131.15 | -383.28% |
| Total Income | 2,365,553.19 | 2,210,200.00 | 155,353.19 | 107.03% |
| Expense | | | | |
| Salaries & Employee Benefits | | | | |
| 6100 · Regular Salaries | 458,626.53 | 485,000.00 | -26,373.47 | 94.56% |
| 6400 · Retirement Contribution | 146,887.14 | 150,500.00 | -3,612.86 | 97.6% |
| 6475 · Retiree Medical OPEB | 16,047.60 | 17,000.00 | -952.40 | 94.4% |
| 6500 · FICA Contribution | 25,019.57 | 31,000.00 | -5,980.43 | 80.71% |
| 6550 · FICA/Medicare | 5,926.71 | 7,300.00 | -1,373.29 | 81.19% |
| 6600 · Health Insurance Contribution | 130,460.57 | 137,000.00 | -6,539.43 | 95.23% |
| 6610 · Life & Disability Insurance | 5.10 | 1,400.00 | -1,394.90 | 0.36% |
| 6700 · Unemployment Ins Contribution | 916.54 | 1,300.00 | -383.46 | 70.5% |
| 6900 · Workers Compensation | 13,263.00 | 16,200.00 | -2,937.00 | 81.87% |
| Total Salaries & Employee Benefits | 797,152.76 | 846,700.00 | -49,547.24 | 94.15% |
| Services & Supplies | | | | |
| 7030 · Clothing & Personal | 9,583.09 | 8,400.00 | 1,183.09 | 114.08% |
| 7053 · Telephone Service Local | 5,594.58 | 5,500.00 | 94.58 | 101.72% |
| 7121 · Operating Supplies | 6,353.16 | 5,800.00 | 553.16 | 109.54% |
| 7200 · MTC-Struct/Impr & Grounds | 56,590.30 | 62,500.00 | -5,909.70 | 90.54% |
| 7324 · Audit & Acctg Fees | 7,525.00 | 7,600.00 | -75.00 | 99.01% |
| 7325 · Other Professional Services | 322,825.11 | 325,000.00 | -2,174.89 | 99.33% |
| 7326 · Auxiliary Expense | 18,372.00 | 10,000.00 | 8,372.00 | 183.72% |
| 7363 · Equipment Maintenance | 10,480.93 | 13,000.00 | -2,519.07 | 80.62% |
| 7381 · Professional Liab. Insurance | 36,286.00 | 41,000.00 | -4,714.00 | 88.5% |
| 7440 · Miscellaneous Expense | 65,823.93 | 75,000.00 | -9,176.07 | 87.77% |
| 7450 · Office Expense | 16,317.68 | 15,700.00 | 617.68 | 103.93% |
| 7460 · Professional & Special Service | 18,248.43 | 14,500.00 | 3,748.43 | 125.85% |
| 7506 · Administration Fees | 34,189.61 | 19,000.00 | 15,189.61 | 179.95% |
| 7507 · ADP Payroll Fees | 5,074.19 | 5,600.00 | -525.81 | 90.61% |
| 7508 · Legal Fees | 27,721.22 | 15,000.00 | 12,721.22 | 184.81% |
| 7510 · Contractual Services | 33,000.00 | 41,000.00 | -8,000.00 | 80.49% |
| 7731 · Gasoline-Oil-Fuel | 17,423.70 | 12,000.00 | 5,423.70 | 145.2% |
| 7732 · Training & Travel | 9,368.69 | 5,900.00 | 3,468.69 | 158.79% |
| 7760 · Utilities | 30,709.36 | 32,000.00 | -1,290.64 | 95.97% |
| 7763 · Water | 6,493.07 | 8,000.00 | -1,506.93 | 81.16% |
| 7764 · Refuse | 17,015.48 | 21,000.00 | -3,984.52 | 81.03% |
| Total Services & Supplies | 754,995.53 | 743,500.00 | 11,495.53 | 101.55% |
| Total Expense | 1,552,148.29 | 1,590,200.00 | -38,051.71 | 97.61% |
| Net Ordinary Income | 813,404.90 | 620,000.00 | 193,404.90 | 131.19% |

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|--|-------------------------|---------------------|-----------------------|--------------------|
| Other Income/Expense | | | | |
| Other Income | | | | |
| Release of Funds for Expansion | 2,136,055.67 | 1,255,000.00 | 881,055.67 | 170.2% |
| Total Other Income | 2,136,055.67 | 1,255,000.00 | 881,055.67 | 170.2% |
| Other Expense | | | | |
| Capital Assets | | | | |
| 8100 · Land & Land Improvements | 1,896,004.98 | 1,600,000.00 | 296,004.98 | 118.5% |
| 8100.5 · Clean up | 240,050.69 | 0.00 | 240,050.69 | 100.0% |
| 8300 · Equipment | 42,761.80 | 130,000.00 | -87,238.20 | 32.89% |
| Total Capital Assets | 2,178,817.47 | 1,730,000.00 | 448,817.47 | 125.94% |
| 7905 · Reserving Perpetual Care(endow) | 208,252.00 | 145,000.00 | 63,252.00 | 143.62% |
| Total Other Expense | 2,387,069.47 | 1,875,000.00 | 512,069.47 | 127.31% |
| Net Other Income | -251,013.80 | -620,000.00 | 368,986.20 | 40.49% |
| Net Income | 562,391.10 | 0.00 | 562,391.10 | 100.0% |

Santa Maria Cemetery District
Cash Balances by Class
As of June 30, 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 | 109,849.89 | 33,278.43 | 0.00 | 0.00 | 0.00 | 143,128.32 |
| Community Bank of SM- MMKT Sav | 657,245.07 | 0.00 | 0.00 | 0.00 | 0.00 | 657,245.07 |
| Stifel Financial-Endow Int | 0.00 | 0.00 | 0.00 | 453,797.19 | 0.00 | 453,797.19 |
| Stifel Financial-Endowment | 0.00 | 0.00 | 2,588,351.97 | 0.00 | 0.00 | 2,588,351.97 |
| Stifel Financial - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 997,329.66 | 997,329.66 |
| Total Checking/Savings | <u>767,094.96</u> | <u>33,278.43</u> | <u>2,588,351.97</u> | <u>453,797.19</u> | <u>997,329.66</u> | <u>4,839,852.21</u> |