

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

100% of the year has elapsed	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	519,639.00	600,000.00	-80,361.00	86.61%
5221 · Open/Closing Internment Fees	352,269.00	300,000.00	52,269.00	117.42%
5222 · Sale of Crypts/Vaults	266,779.80	237,000.00	29,779.80	112.57%
5224 · Grave Marker Setting Fees	96,491.65	90,000.00	6,491.65	107.21%
5225 · Sat/Sun Burial Service Fees	40,199.90	34,600.00	5,599.90	116.19%
5226 · Endowment-Perpetual Care	166,231.46	182,000.00	-15,768.54	91.34%
5227 · Non-Residence Fees	32,347.97	25,000.00	7,347.97	129.39%
5229 · Sale of Niches	6,700.00	19,200.00	-12,500.00	34.9%
5739 · Other Services	9,436.91	7,000.00	2,436.91	134.81%
Total Charges for Services	1,490,095.69	1,494,800.00	-4,704.31	99.69%
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	163.50			
Total Intergovernmental Revenue-Fed	163.50			
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	3,643.77	3,500.00	143.77	104.11%
Total Intergovernmental Revenue-State	3,643.77	3,500.00	143.77	104.11%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	5,657.26	500.00	5,157.26	1,131.45%
Total Miscellaneous Revenue	5,657.26	500.00	5,157.26	1,131.45%
Taxes				
3015 - PT Prior Yr Escapes Sec	2,629.22	500.00	2,129.22	525.84%
3010 · Property Tax-Current Secured	935,960.52	845,000.00	90,960.52	110.77%
3011 · Property Tax-Unitary	15,761.35	13,250.00	2,511.35	118.95%
3020 · Property Tax-Current Unsecured	32,148.10	29,900.00	2,248.10	107.52%
3023 · PT PY Corr/Escapes Unsecured	628.34	750.00	-121.66	83.78%
3040 · Property Tax-Prior Secured	186.75			
3050 · Property Tax-Prior Unsecured	675.94	500.00	175.94	135.19%
3054 · Supplemental Pty Tax-Current	39,483.03	16,500.00	22,983.03	239.29%
3056 · Supplemental Pty Tax-Prior	383.05			
3057 · PT-506 Int, 480 CIOS/CIC Pen	46.13			
Total Taxes	1,027,902.43	906,400.00	121,502.43	113.41%
Use of Money & Property				
3380 · Interest/Div Income	102,212.82	85,000.00	17,212.82	120.25%
3381 · Unrealized Gain/Loss on Invest	-84,043.13			
3409 · Other Rental of Bldgs & Land	41,500.00	15,000.00	26,500.00	276.67%
Total Use of Money & Property	59,669.69	100,000.00	-40,330.31	59.67%
Total Income	2,587,132.34	2,505,200.00	81,932.34	103.27%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	443,689.22	540,000.00	-96,310.78	82.17%
6400 · Retirement Contribution	149,562.77	162,000.00	-12,437.23	92.32%
6475 · Retiree Medical OPEB	18,397.07	21,600.00	-3,202.93	85.17%
6500 · FICA Contribution	24,582.15	33,500.00	-8,917.85	73.38%
6550 · FICA/Medicare	5,749.02	8,000.00	-2,250.98	71.86%
6600 · Health Insurance Contribution	160,869.80	150,000.00	10,869.80	107.25%
6610 · Life & Disability Insurance	358.80	1,400.00	-1,041.20	25.63%
6700 · Unemployment Ins Contribution	1,316.43	1,200.00	116.43	109.7%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
Total Salaries & Employee Benefits	820,553.26	933,700.00	-113,146.74	87.88%
Services & Supplies				
7030 · Clothing & Personal	14,510.77	9,300.00	5,210.77	156.03%
7053 · Telephone Service Local	4,983.71	5,600.00	-616.29	89.0%
7121 · Operating Supplies	2,878.72	5,800.00	-2,921.28	49.63%
7200 · MTC-Struct/Impr & Grounds	54,092.73	52,000.00	2,092.73	104.02%
7324 · Audit & Acctg Fees	500.00	7,900.00	-7,400.00	6.33%
7325 · Other Professional Services	327,008.92	330,000.00	-2,991.08	99.09%
7326 · Auxiliary Expense	8,998.90	20,000.00	-11,001.10	45.0%
7363 · Equipment Maintenance	24,506.14	13,000.00	11,506.14	188.51%
7381 · Professional Liab. Insurance	29,874.00	30,000.00	-126.00	99.58%
7440 · Miscellaneous Expense	63,903.99	75,000.00	-11,096.01	85.21%
7450 · Office Expense	18,277.19	15,500.00	2,777.19	117.92%
7460 · Professional & Special Service	9,707.00	16,000.00	-6,293.00	60.67%
7506 · Administration Fees	39,881.01	35,000.00	4,881.01	113.95%
7507 · ADP Payroll Fees	4,995.88	6,000.00	-1,004.12	83.27%
7508 · Legal Fees	42,097.79	20,000.00	22,097.79	210.49%
7510 · Contractual Services	47,162.00	47,000.00	162.00	100.35%
7731 · Gasoline-Oil-Fuel	22,666.72	18,000.00	4,666.72	125.93%
7732 · Training & Travel	5,199.45	9,000.00	-3,800.55	57.77%
7760 · Utilities	27,169.11	32,000.00	-4,830.89	84.9%
7763 · Water	6,344.93	7,000.00	-655.07	90.64%
7764 · Refuse	14,275.59	18,000.00	-3,724.41	79.31%
Total Services & Supplies	769,034.55	772,100.00	-3,065.45	99.6%
Total Expense	1,589,587.81	1,705,800.00	-116,212.19	93.19%
Net Ordinary Income	997,544.53	799,400.00	198,144.53	124.79%
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	501,754.77	235,000.00	266,754.77	213.51%
8100.5 · Clean up	134,123.53			
8200 · Structures & Struct Improvement	30,557.17	470,000.00	-439,442.83	6.5%
8300 · Equipment	157,483.04	30,000.00	127,483.04	524.94%
Total Capital Assets	<u>823,918.51</u>	<u>735,000.00</u>	<u>88,918.51</u>	<u>112.1%</u>
7905 · Reserving Perpetual Care(endow)	166,231.46	182,000.00	-15,768.54	91.34%
Total Other Expense	<u>990,149.97</u>	<u>917,000.00</u>	<u>73,149.97</u>	<u>107.98%</u>
Net Other Income	<u>-815,149.97</u>	<u>-799,400.00</u>	<u>-15,749.97</u>	<u>101.97%</u>
Net Income	<u><u>182,394.56</u></u>	<u><u>0.00</u></u>	<u><u>182,394.56</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District Cash Balances by Class

As of June 30, 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	623,776.34	0.00	0.00	0.00	623,776.34
Community Bank of SM- MMKT Sav	257,960.99	0.00	0.00	0.00	257,960.99
Stifel Financial-Endow Int	0.00	0.00	502,138.43	0.00	502,138.43
Stifel Financial-Endowment	0.00	2,762,522.77	0.00	0.00	2,762,522.77
Stifel Financial - General Fund	0.00	0.00	0.00	1,000,377.48	1,000,377.48
Total Checking/Savings	881,737.33	2,762,522.77	502,138.43	1,000,377.48	5,146,776.01