

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

75% of the year has elapsed	Jul '21 - Mar 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	537,222.00	455,000.00	82,222.00	118.07%
5221 · Open/Closing Internment Fees	260,599.00	275,000.00	-14,401.00	94.76%
5222 · Sale of Crypts/Vaults	207,722.44	219,000.00	-11,277.56	94.85%
5224 · Grave Marker Setting Fees	71,287.91	80,000.00	-8,712.09	89.11%
5225 · Sat/Sun Burial Service Fees	27,084.00	34,000.00	-6,916.00	79.66%
5226 · Endowment-Perpetual Care	161,460.00	145,000.00	16,460.00	111.35%
5227 · Non-Residence Fees	17,020.00	27,000.00	-9,980.00	63.04%
5229 · Sale of Niches	17,800.00	10,000.00	7,800.00	178.0%
5739 · Other Services	6,419.17	12,000.00	-5,580.83	53.49%
Total Charges for Services	1,306,614.52	1,257,000.00	49,614.52	103.95%
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	84,043.54	50,000.00	34,043.54	168.09%
3381 · Unrealized Gain/Loss on Invest	-251,771.82			
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	-160,228.28	65,000.00	-225,228.28	-246.51%
Total Income	1,657,675.32	2,210,200.00	-552,524.68	75.0%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	339,201.62	485,000.00	-145,798.38	69.94%
6400 · Retirement Contribution	99,722.47	150,500.00	-50,777.53	66.26%
6475 · Retiree Medical OPEB	10,698.40	17,000.00	-6,301.60	62.93%
6500 · FICA Contribution	18,644.81	31,000.00	-12,355.19	60.15%
6550 · FICA/Medicare	4,435.83	7,300.00	-2,864.17	60.77%
6600 · Health Insurance Contribution	118,186.83	137,000.00	-18,813.17	86.27%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	891.68	1,300.00	-408.32	68.59%
6900 · Workers Compensation	13,263.00	16,200.00	-2,937.00	81.87%
Total Salaries & Employee Benefits	605,044.64	846,700.00	-241,655.36	71.46%
Services & Supplies				
7030 · Clothing & Personal	6,991.75	8,400.00	-1,408.25	83.24%
7053 · Telephone Service Local	3,641.17	5,500.00	-1,858.83	66.2%
7121 · Operating Supplies	3,857.85	5,800.00	-1,942.15	66.52%
7200 · MTC-Struct/Impr & Grounds	20,816.10	62,500.00	-41,683.90	33.31%
7324 · Audit & Acctg Fees	4,000.00	7,600.00	-3,600.00	52.63%
7325 · Other Professional Services	241,339.88	325,000.00	-83,660.12	74.26%
7326 · Auxiliary Expense	22,241.70	10,000.00	12,241.70	222.42%
7363 · Equipment Maintenance	8,336.24	13,000.00	-4,663.76	64.13%
7381 · Professional Liab. Insurance	36,286.00	41,000.00	-4,714.00	88.5%
7440 · Miscellaneous Expense	28,868.00	75,000.00	-46,132.00	38.49%
7450 · Office Expense	9,624.12	15,700.00	-6,075.88	61.3%
7460 · Professional & Special Service	7,552.93	14,500.00	-6,947.07	52.09%
7506 · Administration Fees	17,816.76	19,000.00	-1,183.24	93.77%
7507 · ADP Payroll Fees	3,874.68	5,600.00	-1,725.32	69.19%
7508 · Legal Fees	9,392.68	15,000.00	-5,607.32	62.62%
7510 · Contractual Services	24,300.00	41,000.00	-16,700.00	59.27%
7731 · Gasoline-Oil-Fuel	10,047.85	12,000.00	-1,952.15	83.73%
7732 · Training & Travel	5,575.34	5,900.00	-324.66	94.5%
7760 · Utilities	18,807.50	32,000.00	-13,192.50	58.77%
7763 · Water	4,200.79	8,000.00	-3,799.21	52.51%
7764 · Refuse	11,709.75	21,000.00	-9,290.25	55.76%
Total Services & Supplies	499,281.09	743,500.00	-244,218.91	67.15%
Total Expense	1,104,325.73	1,590,200.00	-485,874.27	69.45%
Net Ordinary Income	553,349.59	620,000.00	-66,650.41	89.25%

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Other Income/Expense				
Other Income				
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	<u>0.00</u>	<u>1,255,000.00</u>	<u>-1,255,000.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	1,091,779.61	1,600,000.00	-508,220.39	68.24%
8100.5 · Clean up	48,092.43	0.00	48,092.43	100.0%
8300 · Equipment	42,761.80	130,000.00	-87,238.20	32.89%
Total Capital Assets	<u>1,182,633.84</u>	<u>1,730,000.00</u>	<u>-547,366.16</u>	<u>68.36%</u>
7905 · Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
Total Other Expense	<u>1,182,633.84</u>	<u>1,875,000.00</u>	<u>-692,366.16</u>	<u>63.07%</u>
Net Other Income	<u>-1,182,633.84</u>	<u>-620,000.00</u>	<u>-562,633.84</u>	<u>190.75%</u>
Net Income	<u><u>-629,284.25</u></u>	<u><u>0.00</u></u>	<u><u>-629,284.25</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of March 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	630,198.19	33,278.43	0.00	0.00	0.00	663,476.62
Community Bank of SM- MMKT Sav	656,805.89	0.00	0.00	0.00	0.00	656,805.89
Stifel Financial-Endow Int	0.00	0.00	0.00	454,558.61	0.00	454,558.61
Stifel Financial-Endowment	0.00	0.00	2,653,625.08	0.00	0.00	2,653,625.08
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,021,438.19	1,021,438.19
Total Checking/Savings	<u>1,287,004.08</u>	<u>33,278.43</u>	<u>2,653,625.08</u>	<u>454,558.61</u>	<u>1,021,438.19</u>	<u>5,449,904.39</u>