

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

75% of the year has elapsed	Jul '22 - Mar 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	357,572.00	600,000.00	-242,428.00	59.6%
5221 · Open/Closing Internment Fees	262,191.00	300,000.00	-37,809.00	87.4%
5222 · Sale of Crypts/Vaults	202,225.00	237,000.00	-34,775.00	85.33%
5224 · Grave Marker Setting Fees	62,481.89	90,000.00	-27,518.11	69.42%
5225 · Sat/Sun Burial Service Fees	33,033.00	34,600.00	-1,567.00	95.47%
5226 · Endowment-Perpetual Care	116,202.00	182,000.00	-65,798.00	63.85%
5227 · Non-Residence Fees	22,523.97	25,000.00	-2,476.03	90.1%
5229 · Sale of Niches	6,700.00	19,200.00	-12,500.00	34.9%
5739 · Other Services	9,016.45	7,000.00	2,016.45	128.81%
Total Charges for Services	1,071,945.31	1,494,800.00	-422,854.69	71.71%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,767.18	3,500.00	-1,732.82	50.49%
Total Intergovernmental Revenue-State	1,767.18	3,500.00	-1,732.82	50.49%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	5,232.80	500.00	4,732.80	1,046.56%
Total Miscellaneous Revenue	5,232.80	500.00	4,732.80	1,046.56%
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	547,040.91	906,400.00	-359,359.09	60.35%
Use of Money & Property				
3380 · Interest/Div Income	82,516.38	85,000.00	-2,483.62	97.08%
3381 · Unrealized Gain/Loss on Invest	-69,964.91			
3409 · Other Rental of Bldgs & Land	27,000.00	15,000.00	12,000.00	180.0%
Total Use of Money & Property	39,551.47	100,000.00	-60,448.53	39.55%
Total Income	1,665,537.67	2,505,200.00	-839,662.33	66.48%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	327,292.72	540,000.00	-212,707.28	60.61%

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6400 · Retirement Contribution	101,458.13	162,000.00	-60,541.87	62.63%
6475 · Retiree Medical OPEB	12,655.39	21,600.00	-8,944.61	58.59%
6500 · FICA Contribution	18,079.39	33,500.00	-15,420.61	53.97%
6550 · FICA/Medicare	4,228.22	8,000.00	-3,771.78	52.85%
6600 · Health Insurance Contribution	81,870.42	150,000.00	-68,129.58	54.58%
6610 · Life & Disability Insurance	269.10	1,400.00	-1,130.90	19.22%
6700 · Unemployment Ins Contribution	1,189.81	1,200.00	-10.19	99.15%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
Total Salaries & Employee Benefits	563,071.18	933,700.00	-370,628.82	60.31%
Services & Supplies				
7030 · Clothing & Personal	10,580.07	9,300.00	1,280.07	113.76%
7053 · Telephone Service Local	2,884.21	5,600.00	-2,715.79	51.5%
7121 · Operating Supplies	2,861.69	5,800.00	-2,938.31	49.34%
7200 · MTC-Struct/Impr & Grounds	39,927.33	52,000.00	-12,072.67	76.78%
7324 · Audit & Acctg Fees	500.00	7,900.00	-7,400.00	6.33%
7325 · Other Professsional Services	248,466.10	330,000.00	-81,533.90	75.29%
7326 · Auxiliary Expense	7,723.90	20,000.00	-12,276.10	38.62%
7363 · Equipment Maintenance	22,857.18	13,000.00	9,857.18	175.82%
7381 · Professional Liab. Insurance	29,874.00	30,000.00	-126.00	99.58%
7440 · Miscellaneous Expense	40,296.61	75,000.00	-34,703.39	53.73%
7450 · Office Expense	13,374.74	15,500.00	-2,125.26	86.29%
7460 · Professional & Special Service	4,099.00	16,000.00	-11,901.00	25.62%
7506 · Administration Fees	19,295.79	35,000.00	-15,704.21	55.13%
7507 · ADP Payroll Fees	3,421.28	6,000.00	-2,578.72	57.02%
7508 · Legal Fees	30,324.54	20,000.00	10,324.54	151.62%
7510 · Contractural Services	38,327.00	47,000.00	-8,673.00	81.55%
7731 · Gasoline-Oil-Fuel	15,987.17	18,000.00	-2,012.83	88.82%
7732 · Training & Travel	2,721.57	9,000.00	-6,278.43	30.24%
7760 · Utilities	21,488.03	32,000.00	-10,511.97	67.15%
7763 · Water	4,503.76	7,000.00	-2,496.24	64.34%
7764 · Refuse	10,778.50	18,000.00	-7,221.50	59.88%
Total Services & Supplies	570,292.47	772,100.00	-201,807.53	73.86%
Total Expense	1,133,363.65	1,705,800.00	-572,436.35	66.44%
Net Ordinary Income	532,174.02	799,400.00	-267,225.98	66.57%
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%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	496,067.27	235,000.00	261,067.27	211.09%

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8100.5 · Clean up	134,123.53			
8200 · Structures & Struct Improvement	26,851.05	470,000.00	-443,148.95	5.71%
8300 · Equipment	151,986.67	30,000.00	121,986.67	506.62%
Total Capital Assets	809,028.52	735,000.00	74,028.52	110.07%
7905 · Reserving Perpetual Care(endow)	0.00	182,000.00	-182,000.00	0.0%
Total Other Expense	809,028.52	917,000.00	-107,971.48	88.23%
Net Other Income	-634,028.52	-799,400.00	165,371.48	79.31%
Net Income	-101,854.50	0.00	-101,854.50	100.0%

Santa Maria Cemetery District
Cash Balances by Class
As of March 31, 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	446,489.89	0.00	0.00	0.00	446,489.89
Community Bank of SM- MMKT Sav	257,742.03	0.00	0.00	0.00	257,742.03
Stifel Financial-Endow Int	0.00	0.00	492,957.25	0.00	492,957.25
Stifel Financial-Endowment	0.00	2,556,056.57	0.00	0.00	2,556,056.57
Stifel Financial - General Fund	0.00	0.00	0.00	1,003,270.72	1,003,270.72
Total Checking/Savings	<u>704,231.92</u>	<u>2,556,056.57</u>	<u>492,957.25</u>	<u>1,003,270.72</u>	<u>4,756,516.46</u>