

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

92% of the year has elapsed	<u>Jul '21 - May 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 - Sale of Ground/Lots	612,373.00	455,000.00	157,373.00	134.59%
5221 - Open/Closing Internment Fees	299,677.00	275,000.00	24,677.00	108.97%
5222 - Sale of Crypts/Vaults	234,924.04	219,000.00	15,924.04	107.27%
5224 - Grave Marker Setting Fees	90,550.71	80,000.00	10,550.71	113.19%
5225 - Sat/Sun Burial Service Fees	35,736.00	34,000.00	1,736.00	105.11%
5226 - Endowment-Perpetual Care	188,866.00	145,000.00	43,866.00	130.25%
5227 - Non-Residence Fees	21,460.00	27,000.00	-5,540.00	79.48%
5229 - Sale of Niches	19,300.00	10,000.00	9,300.00	193.0%
5739 - Other Services	5,617.57	12,000.00	-6,382.43	46.81%
Total Charges for Services	<u>1,508,504.32</u>	<u>1,257,000.00</u>	<u>251,504.32</u>	<u>120.01%</u>
Intergovernmental Revenue-Fed				
4690 - Payments in Lieu of Taxes	0.00	200.00	-200.00	0.0%
Total Intergovernmental Revenue-Fed	<u>0.00</u>	<u>200.00</u>	<u>-200.00</u>	<u>0.0%</u>
Intergovernmental Revenue-State				
4220 - Homeowners Property Tax Relief	3,033.33	3,500.00	-466.67	86.67%
Total Intergovernmental Revenue-State	<u>3,033.33</u>	<u>3,500.00</u>	<u>-466.67</u>	<u>86.67%</u>
Miscellaneous Revenue				
5909 - Other Miscellaneous Revenue	147.92	400.00	-252.08	36.98%
Total Miscellaneous Revenue	<u>147.92</u>	<u>400.00</u>	<u>-252.08</u>	<u>36.98%</u>
Taxes				
3015 - PT Prior Yr Escapes Sec	-71.85	500.00	-571.85	-14.37%
3010 - Property Tax-Current Secured	838,528.42	818,000.00	20,528.42	102.51%
3011 - Property Tax-Unitary	7,172.18	13,200.00	-6,027.82	54.34%
3020 - Property Tax-Current Unsecured	29,708.79	31,000.00	-1,291.21	95.84%
3023 - PT PY Corr/Escapes Unsecured	731.59	300.00	431.59	243.86%
3029 - RDA RPTTF Residential Distrib.	0.00	4,400.00	-4,400.00	0.0%
3040 - Property Tax-Prior Secured	-258.86	150.00	-408.86	-172.57%
3050 - Property Tax-Prior Unsecured	459.22	550.00	-90.78	83.5%
3054 - Supplemental Pty Tax-Current	10,429.09	16,000.00	-5,570.91	65.18%
3056 - Supplemental Pty Tax-Prior	-333.24			
3057 - PT-506 Int, 480 CIOS/CIC Pen	9.21			
Total Taxes	<u>886,374.55</u>	<u>884,100.00</u>	<u>2,274.55</u>	<u>100.26%</u>
Use of Money & Property				
3380 - Interest/Div Income	108,745.87	50,000.00	58,745.87	217.49%
3381 - Unrealized Gain/Loss on Invest	-326,814.53			
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	-210,568.66	65,000.00	-275,568.66	-323.95%
Total Income	2,187,491.46	2,210,200.00	-22,708.54	98.97%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	421,824.08	485,000.00	-63,175.92	86.97%
6400 · Retirement Contribution	130,549.11	150,500.00	-19,950.89	86.74%
6475 · Retiree Medical OPEB	14,041.65	17,000.00	-2,958.35	82.6%
6500 · FICA Contribution	22,961.18	31,000.00	-8,038.82	74.07%
6550 · FICA/Medicare	5,445.31	7,300.00	-1,854.69	74.59%
6600 · Health Insurance Contribution	123,454.65	137,000.00	-13,545.35	90.11%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	907.68	1,300.00	-392.32	69.82%
6900 · Workers Compensation	13,263.00	16,200.00	-2,937.00	81.87%
Total Salaries & Employee Benefits	732,446.66	846,700.00	-114,253.34	86.51%
Services & Supplies				
7030 · Clothing & Personal	8,783.39	8,400.00	383.39	104.56%
7053 · Telephone Service Local	4,454.54	5,500.00	-1,045.46	80.99%
7121 · Operating Supplies	5,029.86	5,800.00	-770.14	86.72%
7200 · MTC-Struct/Impr & Grounds	39,522.42	62,500.00	-22,977.58	63.24%
7324 · Audit & Acctg Fees	7,000.00	7,600.00	-600.00	92.11%
7325 · Other Professional Services	293,937.55	325,000.00	-31,062.45	90.44%
7326 · Auxiliary Expense	18,372.00	10,000.00	8,372.00	183.72%
7363 · Equipment Maintenance	9,557.35	13,000.00	-3,442.65	73.52%
7381 · Professional Liab. Insurance	36,286.00	41,000.00	-4,714.00	88.5%
7440 · Miscellaneous Expense	56,091.93	75,000.00	-18,908.07	74.79%
7450 · Office Expense	10,955.61	15,700.00	-4,744.39	69.78%
7460 · Professional & Special Service	11,397.93	14,500.00	-3,102.07	78.61%
7506 · Administration Fees	32,203.98	19,000.00	13,203.98	169.5%
7507 · ADP Payroll Fees	4,703.03	5,600.00	-896.97	83.98%
7508 · Legal Fees	17,754.72	15,000.00	2,754.72	118.37%
7510 · Contractual Services	30,300.00	41,000.00	-10,700.00	73.9%
7731 · Gasoline-Oil-Fuel	15,469.88	12,000.00	3,469.88	128.92%
7732 · Training & Travel	9,368.69	5,900.00	3,468.69	158.79%
7760 · Utilities	22,087.70	32,000.00	-9,912.30	69.02%
7763 · Water	5,342.89	8,000.00	-2,657.11	66.79%
7764 · Refuse	14,967.14	21,000.00	-6,032.86	71.27%
Total Services & Supplies	653,586.61	743,500.00	-89,913.39	87.91%
Total Expense	1,386,033.27	1,590,200.00	-204,166.73	87.16%
Net Ordinary Income	801,458.19	620,000.00	181,458.19	129.27%

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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	1,578,033.60	1,600,000.00	-21,966.40	98.63%
8100.5 · Clean up	54,204.11	0.00	54,204.11	100.0%
8200 · Structures & Struct Improvement	23,549.01			
8300 · Equipment	42,761.80	130,000.00	-87,238.20	32.89%
Total Capital Assets	<u>1,698,548.52</u>	<u>1,730,000.00</u>	<u>-31,451.48</u>	<u>98.18%</u>
7905 · Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
Total Other Expense	<u>1,698,548.52</u>	<u>1,875,000.00</u>	<u>-176,451.48</u>	<u>90.59%</u>
Net Other Income	<u>-1,698,548.52</u>	<u>-620,000.00</u>	<u>-1,078,548.52</u>	<u>273.96%</u>
Net Income	<u><u>-897,090.33</u></u>	<u><u>0.00</u></u>	<u><u>-897,090.33</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of May 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	416,210.82	33,278.43	0.00	0.00	0.00	449,489.25
Community Bank of SM- MMKT Sav	657,137.05	0.00	0.00	0.00	0.00	657,137.05
Stifel Financial-Endow Int	0.00	0.00	0.00	458,311.13	0.00	458,311.13
Stifel Financial-Endowment	0.00	0.00	2,615,149.76	0.00	0.00	2,615,149.76
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,004,877.63	1,004,877.63
Total Checking/Savings	<u>1,073,347.87</u>	<u>33,278.43</u>	<u>2,615,149.76</u>	<u>458,311.13</u>	<u>1,004,877.63</u>	<u>5,184,964.82</u>