

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

92% of the year has elapsed	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	452,840.00	600,000.00	-147,160.00	75.47%
5221 · Open/Closing Internment Fees	317,979.00	300,000.00	17,979.00	105.99%
5222 · Sale of Crypts/Vaults	243,679.30	237,000.00	6,679.30	102.82%
5224 · Grave Marker Setting Fees	86,702.56	90,000.00	-3,297.44	96.34%
5225 · Sat/Sun Burial Service Fees	36,381.00	34,600.00	1,781.00	105.15%
5226 · Endowment-Perpetual Care	146,906.00	182,000.00	-35,094.00	80.72%
5227 · Non-Residence Fees	26,171.97	25,000.00	1,171.97	104.69%
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	1,326,796.74	1,494,800.00	-168,003.26	88.76%
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	3,113.62	3,500.00	-386.38	88.96%
Total Intergovernmental Revenue-State	3,113.62	3,500.00	-386.38	88.96%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	5,247.80	500.00	4,747.80	1,049.56%
Total Miscellaneous Revenue	5,247.80	500.00	4,747.80	1,049.56%
Taxes				
3015 · PT Prior Yr Escapes Sec	2,254.63	500.00	1,754.63	450.93%
3010 · Property Tax-Current Secured	907,054.53	845,000.00	62,054.53	107.34%
3011 · Property Tax-Unitary	8,198.38	13,250.00	-5,051.62	61.88%
3020 · Property Tax-Current Unsecured	32,331.45	29,900.00	2,431.45	108.13%
3023 · PT PY Corr/Escapes Unsecured	359.36	750.00	-390.64	47.92%
3040 · Property Tax-Prior Secured	190.56			
3050 · Property Tax-Prior Unsecured	606.13	500.00	106.13	121.23%
3054 · Supplemental Pty Tax-Current	12,313.27	16,500.00	-4,186.73	74.63%
3056 · Supplemental Pty Tax-Prior	357.82			
3057 · PT-506 Int, 480 CLOS/CIC Pen	26.13			
Total Taxes	963,692.26	906,400.00	57,292.26	106.32%
Use of Money & Property				
3380 · Interest/Div Income	101,569.27	85,000.00	16,569.27	119.49%
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	59,026.14	100,000.00	-40,973.86	59.03%
Total Income	2,358,040.06	2,505,200.00	-147,159.94	94.13%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	402,503.73	540,000.00	-137,496.27	74.54%
6400 · Retirement Contribution	128,945.63	162,000.00	-33,054.37	79.6%
6475 · Retiree Medical OPEB	16,961.65	21,600.00	-4,638.35	78.53%
6500 · FICA Contribution	22,466.41	33,500.00	-11,033.59	67.06%
6550 · FICA/Medicare	5,254.21	8,000.00	-2,745.79	65.68%
6600 · Health Insurance Contribution	150,042.53	150,000.00	42.53	100.03%
6610 · Life & Disability Insurance	269.10	1,400.00	-1,130.90	19.22%
6700 · Unemployment Ins Contribution	1,287.95	1,200.00	87.95	107.33%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
Total Salaries & Employee Benefits	743,759.21	933,700.00	-189,940.79	79.66%
Services & Supplies				
7030 · Clothing & Personal	13,283.30	9,300.00	3,983.30	142.83%
7053 · Telephone Service Local	4,518.04	5,600.00	-1,081.96	80.68%
7121 · Operating Supplies	2,861.69	5,800.00	-2,938.31	49.34%
7200 · MTC-Struct/Impr & Grounds	50,319.48	52,000.00	-1,680.52	96.77%
7324 · Audit & Acctg Fees	500.00	7,900.00	-7,400.00	6.33%
7325 · Other Professional Services	299,196.80	330,000.00	-30,803.20	90.67%
7326 · Auxiliary Expense	8,998.90	20,000.00	-11,001.10	45.0%
7363 · Equipment Maintenance	27,502.94	13,000.00	14,502.94	211.56%
7381 · Professional Liab. Insurance	29,874.00	30,000.00	-126.00	99.58%
7440 · Miscellaneous Expense	55,619.61	75,000.00	-19,380.39	74.16%
7450 · Office Expense	14,563.73	15,500.00	-936.27	93.96%
7460 · Professional & Special Service	9,707.00	16,000.00	-6,293.00	60.67%
7506 · Administration Fees	35,196.40	35,000.00	196.40	100.56%
7507 · ADP Payroll Fees	4,644.78	6,000.00	-1,355.22	77.41%
7508 · Legal Fees	39,275.96	20,000.00	19,275.96	196.38%
7510 · Contractual Services	43,912.00	47,000.00	-3,088.00	93.43%
7731 · Gasoline-Oil-Fuel	19,958.06	18,000.00	1,958.06	110.88%
7732 · Training & Travel	5,199.45	9,000.00	-3,800.55	57.77%
7760 · Utilities	24,187.10	32,000.00	-7,812.90	75.59%
7763 · Water	5,725.58	7,000.00	-1,274.42	81.79%
7764 · Refuse	12,913.08	18,000.00	-5,086.92	71.74%
Total Services & Supplies	707,957.90	772,100.00	-64,142.10	91.69%
Total Expense	1,451,717.11	1,705,800.00	-254,082.89	85.11%
Net Ordinary Income	906,322.95	799,400.00	106,922.95	113.38%
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	151,986.67	30,000.00	121,986.67	506.62%
Total Capital Assets	<u>818,422.14</u>	<u>735,000.00</u>	<u>83,422.14</u>	<u>111.35%</u>
7905 · Reserving Perpetual Care(endow)	0.00	182,000.00	-182,000.00	0.0%
Total Other Expense	<u>818,422.14</u>	<u>917,000.00</u>	<u>-98,577.86</u>	<u>89.25%</u>
Net Other Income	<u>-643,422.14</u>	<u>-799,400.00</u>	<u>155,977.86</u>	<u>80.49%</u>
Net Income	<u><u>262,900.81</u></u>	<u><u>0.00</u></u>	<u><u>262,900.81</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of May 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	594,389.08	0.00	0.00	0.00	594,389.08
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	<u>852,350.07</u>	<u>2,762,522.77</u>	<u>502,138.43</u>	<u>1,000,377.48</u>	<u>5,117,388.75</u>