

**Santa Maria Cemetery District**  
**Profit & Loss Budget vs. Actual**  
 July through November 2022

42% of the year has elapsed	<u>Jul - Nov 22</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	221,983.00	600,000.00	-378,017.00	37.0%
5221 · Open/Closing Internment Fees	145,221.00	300,000.00	-154,779.00	48.41%
5222 · Sale of Crypts/Vaults	111,832.20	237,000.00	-125,167.80	47.19%
5224 · Grave Marker Setting Fees	35,448.97	90,000.00	-54,551.03	39.39%
5225 · Sat/Sun Burial Service Fees	19,008.00	34,600.00	-15,592.00	54.94%
5226 · Endowment-Perpetual Care	69,766.00	182,000.00	-112,234.00	38.33%
5227 · Non-Residence Fees	15,220.00	25,000.00	-9,780.00	60.88%
5229 · Sale of Niches	2,400.00	19,200.00	-16,800.00	12.5%
5739 · Other Services	8,717.37	7,000.00	1,717.37	124.53%
<b>Total Charges for Services</b>	<u>629,596.54</u>	<u>1,494,800.00</u>	<u>-865,203.46</u>	<u>42.12%</u>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	0.00	3,500.00	-3,500.00	0.0%
<b>Total Intergovernmental Revenue-State</b>	<u>0.00</u>	<u>3,500.00</u>	<u>-3,500.00</u>	<u>0.0%</u>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	3,232.80	500.00	2,732.80	646.56%
<b>Total Miscellaneous Revenue</b>	<u>3,232.80</u>	<u>500.00</u>	<u>2,732.80</u>	<u>646.56%</u>
<b>Taxes</b>				
3015 · PT Prior Yr Escapes Sec	16.43	500.00	-483.57	3.29%
3010 · Property Tax-Current Secured	109,957.94	845,000.00	-735,042.06	13.01%
3011 · Property Tax-Unitary	7,058.45	13,250.00	-6,191.55	53.27%
3020 · Property Tax-Current Unsecured	16.44	29,900.00	-29,883.56	0.06%
3023 · PT PY Corr/Escapes Unsecured	543.34	750.00	-206.66	72.45%
3040 · Property Tax-Prior Secured	151.99			
3050 · Property Tax-Prior Unsecured	501.04	500.00	1.04	100.21%
3054 · Supplemental Pty Tax-Current	20,407.44	16,500.00	3,907.44	123.68%
3056 · Supplemental Pty Tax-Prior	105.23			
3057 · PT-506 Int, 480 CIOS/CIC Pen	20.57			
<b>Total Taxes</b>	<u>138,778.87</u>	<u>906,400.00</u>	<u>-767,621.13</u>	<u>15.31%</u>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div Income	67,129.34	85,000.00	-17,870.66	78.98%
3381 · Unrealized Gain/Loss on Invest	-122,815.66			
3409 · Other Rental of Bldgs & Land	27,000.00	15,000.00	12,000.00	180.0%
<b>Total Use of Money &amp; Property</b>	<u>-28,686.32</u>	<u>100,000.00</u>	<u>-128,686.32</u>	<u>-28.69%</u>
<b>Total Income</b>	<u>742,921.89</u>	<u>2,505,200.00</u>	<u>-1,762,278.11</u>	<u>29.66%</u>

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<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	180,460.82	540,000.00	-359,539.18	33.42%
6400 · Retirement Contribution	49,315.78	162,000.00	-112,684.22	30.44%
6475 · Retiree Medical OPEB	8,612.52	21,600.00	-12,987.48	39.87%
6500 · FICA Contribution	9,513.88	33,500.00	-23,986.12	28.4%
6550 · FICA/Medicare	2,225.00	8,000.00	-5,775.00	27.81%
6600 · Health Insurance Contribution	44,549.42	150,000.00	-105,450.58	29.7%
6610 · Life & Disability Insurance	89.70	1,400.00	-1,310.30	6.41%
6700 · Unemployment Ins Contribution	241.63	1,200.00	-958.37	20.14%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
<b>Total Salaries &amp; Employee Benefits</b>	<u>311,036.75</u>	<u>933,700.00</u>	<u>-622,663.25</u>	<u>33.31%</u>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	6,807.15	9,300.00	-2,492.85	73.2%
7053 · Telephone Service Local	1,672.60	5,600.00	-3,927.40	29.87%
7121 · Operating Supplies	3,353.73	5,800.00	-2,446.27	57.82%
7200 · MTC-Struct/Impr & Grounds	31,715.11	52,000.00	-20,284.89	60.99%
7324 · Audit & Acctg Fees	0.00	7,900.00	-7,900.00	0.0%
7325 · Other Professional Services	136,292.44	330,000.00	-193,707.56	41.3%
7326 · Auxiliary Expense	2,766.07	20,000.00	-17,233.93	13.83%
7363 · Equipment Maintenance	17,643.41	13,000.00	4,643.41	135.72%
7381 · Professional Liab. Insurance	29,102.00	30,000.00	-898.00	97.01%
7440 · Miscellaneous Expense	21,457.38	75,000.00	-53,542.62	28.61%
7450 · Office Expense	5,870.11	15,500.00	-9,629.89	37.87%
7460 · Professional & Special Service	5,259.40	16,000.00	-10,740.60	32.87%
7506 · Administration Fees	10,716.16	35,000.00	-24,283.84	30.62%
7507 · ADP Payroll Fees	1,548.33	6,000.00	-4,451.67	25.81%
7508 · Legal Fees	27,393.20	20,000.00	7,393.20	136.97%
7510 · Contractual Services	24,337.00	47,000.00	-22,663.00	51.78%
7731 · Gasoline-Oil-Fuel	11,103.34	18,000.00	-6,896.66	61.69%
7732 · Training & Travel	60.00	9,000.00	-8,940.00	0.67%
7760 · Utilities	17,930.94	32,000.00	-14,069.06	56.03%
7763 · Water	2,284.20	7,000.00	-4,715.80	32.63%
7764 · Refuse	6,604.58	18,000.00	-11,395.42	36.69%
<b>Total Services &amp; Supplies</b>	<u>363,917.15</u>	<u>772,100.00</u>	<u>-408,182.85</u>	<u>47.13%</u>
<b>Total Expense</b>	<u>674,953.90</u>	<u>1,705,800.00</u>	<u>-1,030,846.10</u>	<u>39.57%</u>
<b>Net Ordinary Income</b>	67,967.99	799,400.00	-731,432.01	8.5%

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<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	117,600.00	-117,600.00	0.0%
Settlement	175,000.00			
<b>Total Other Income</b>	<u>175,000.00</u>	<u>117,600.00</u>	<u>57,400.00</u>	<u>148.81%</u>
<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 · Land & Land Improvements	496,242.24	235,000.00	261,242.24	211.17%
8100.5 · Clean up	122,670.58			
8200 · Structures & Struct Improvement	11,043.21	470,000.00	-458,956.79	2.35%
8300 · Equipment	15,852.21	30,000.00	-14,147.79	52.84%
<b>Total Capital Assets</b>	<u>645,808.24</u>	<u>735,000.00</u>	<u>-89,191.76</u>	<u>87.87%</u>
7905 · Reserving Perpetual Care(endow)	0.00	182,000.00	-182,000.00	0.0%
<b>Total Other Expense</b>	<u>645,808.24</u>	<u>917,000.00</u>	<u>-271,191.76</u>	<u>70.43%</u>
<b>Net Other Income</b>	<u>-470,808.24</u>	<u>-799,400.00</u>	<u>328,591.76</u>	<u>58.9%</u>
<b>Net Income</b>	<u><u>-402,840.25</u></u>	<u><u>0.00</u></u>	<u><u>-402,840.25</u></u>	<u><u>100.0%</u></u>

# Santa Maria Cemetery District Cash Balances by Class

As of November 30, 2022

	<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>
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
Community Bank of Santa Maria	242,732.57	0.00	0.00	0.00	242,732.57
Community Bank of SM- MMKT Sav	257,583.22	0.00	0.00	0.00	257,583.22
Stifel Financial-Endow Int	0.00	0.00	469,085.21	0.00	469,085.21
Stifel Financial-Endowment	0.00	2,530,594.82	0.00	0.00	2,530,594.82
Stifel Financial - General Fund	0.00	0.00	0.00	983,774.32	983,774.32
<b>Total Checking/Savings</b>	<b>500,315.79</b>	<b>2,530,594.82</b>	<b>469,085.21</b>	<b>983,774.32</b>	<b>4,483,770.14</b>