

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

33% of the year has elapsed

	<u>Jul - Oct 21</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	261,361.00	455,000.00	-193,639.00	57.44%
5221 · Open/Closing Internment Fees	118,427.00	275,000.00	-156,573.00	43.06%
5222 · Sale of Crypts/Vaults	93,281.44	219,000.00	-125,718.56	42.59%
5224 · Grave Marker Setting Fees	30,409.47	80,000.00	-49,590.53	38.01%
5225 · Sat/Sun Burial Service Fees	11,016.00	34,000.00	-22,984.00	32.4%
5226 · Endowment-Perpetual Care	71,802.00	145,000.00	-73,198.00	49.52%
5227 · Non-Residence Fees	7,220.00	27,000.00	-19,780.00	26.74%
5229 · Sale of Niches	1,500.00	10,000.00	-8,500.00	15.0%
5739 · Other Services	1,530.67	12,000.00	-10,469.33	12.76%
<b>Total Charges for Services</b>	<b>596,547.58</b>	<b>1,257,000.00</b>	<b>-660,452.42</b>	<b>47.46%</b>
<b>Intergovernmental Revenue-Fed</b>				
4690 · Payments in Lieu of Taxes	0.00	200.00	-200.00	0.0%
<b>Total Intergovernmental Revenue-Fed</b>	<b>0.00</b>	<b>200.00</b>	<b>-200.00</b>	<b>0.0%</b>
<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>	<b>0.00</b>	<b>3,500.00</b>	<b>-3,500.00</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	0.00	400.00	-400.00	0.0%
<b>Total Miscellaneous Revenue</b>	<b>0.00</b>	<b>400.00</b>	<b>-400.00</b>	<b>0.0%</b>
<b>Taxes</b>				
3015 - PT Prior Yr Escapes Sec	662.64	500.00	162.64	132.53%
3010 · Property Tax-Current Secured	-1,281.26	818,000.00	-819,281.26	-0.16%
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			
<b>Total Taxes</b>	<b>33,328.22</b>	<b>884,100.00</b>	<b>-850,771.78</b>	<b>3.77%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div Income	38,037.88	50,000.00	-11,962.12	76.08%
3381 · Unrealized Gain/Loss on Invest	-47,657.99			
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	-2,120.11	65,000.00	-67,120.11	-3.26%
<b>Total Income</b>	<b>627,755.69</b>	<b>2,210,200.00</b>	<b>-1,582,444.31</b>	<b>28.4%</b>
<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	162,817.61	485,000.00	-322,182.39	33.57%
6400 · Retirement Contribution	43,522.81	150,500.00	-106,977.19	28.92%
6475 · Retiree Medical OPEB	4,680.55	17,000.00	-12,319.45	27.53%
6500 · FICA Contribution	8,148.57	31,000.00	-22,851.43	26.29%
6550 · FICA/Medicare	1,981.03	7,300.00	-5,318.97	27.14%
6600 · Health Insurance Contribution	54,041.69	137,000.00	-82,958.31	39.45%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	81.25	1,300.00	-1,218.75	6.25%
6900 · Workers Compensation	13,263.00	16,200.00	-2,937.00	81.87%
<b>Total Salaries &amp; Employee Benefits</b>	<b>288,536.51</b>	<b>846,700.00</b>	<b>-558,163.49</b>	<b>34.08%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	2,081.92	8,400.00	-6,318.08	24.79%
7053 · Telephone Service Local	1,408.78	5,500.00	-4,091.22	25.61%
7121 · Operating Supplies	2,602.67	5,800.00	-3,197.33	44.87%
7200 · MTC-Struct/Impr & Grounds	12,519.06	62,500.00	-49,980.94	20.03%
7324 · Audit & Acctg Fees	0.00	7,600.00	-7,600.00	0.0%
7325 · Other Professional Services	107,953.97	325,000.00	-217,046.03	33.22%
7326 · Auxiliary Expense	4,685.00	10,000.00	-5,315.00	46.85%
7363 · Equipment Maintenance	3,323.50	13,000.00	-9,676.50	25.57%
7381 · Professional Liab. Insurance	36,286.00	41,000.00	-4,714.00	88.5%
7440 · Miscellaneous Expense	20,176.00	75,000.00	-54,824.00	26.9%
7450 · Office Expense	3,952.05	15,700.00	-11,747.95	25.17%
7460 · Professional & Special Service	6,487.36	14,500.00	-8,012.64	44.74%
7506 · Administration Fees	8,659.69	19,000.00	-10,340.31	45.58%
7507 · ADP Payroll Fees	2,648.60	5,600.00	-2,951.40	47.3%
7508 · Legal Fees	6,308.69	15,000.00	-8,691.31	42.06%
7510 · Contractual Services	10,800.00	41,000.00	-30,200.00	26.34%
7731 · Gasoline-Oil-Fuel	4,111.32	12,000.00	-7,888.68	34.26%
7732 · Training & Travel	783.00	5,900.00	-5,117.00	13.27%
7760 · Utilities	9,812.83	32,000.00	-22,187.17	30.67%
7763 · Water	1,284.39	8,000.00	-6,715.61	16.06%
7764 · Refuse	7,067.41	21,000.00	-13,932.59	33.65%
<b>Total Services &amp; Supplies</b>	<b>252,952.24</b>	<b>743,500.00</b>	<b>-490,547.76</b>	<b>34.02%</b>
<b>Total Expense</b>	<b>541,488.75</b>	<b>1,590,200.00</b>	<b>-1,048,711.25</b>	<b>34.05%</b>
<b>Net Ordinary Income</b>	<b>86,266.94</b>	<b>620,000.00</b>	<b>-533,733.06</b>	<b>13.91%</b>

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<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	1,255,000.00	-1,255,000.00	0.0%
<b>Total Other Income</b>	<u>0.00</u>	<u>1,255,000.00</u>	<u>-1,255,000.00</u>	<u>0.0%</u>
<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 · Land & Land Improvements	169,628.65	1,600,000.00	-1,430,371.35	10.6%
8300 · Equipment	0.00	130,000.00	-130,000.00	0.0%
<b>Total Capital Assets</b>	<u>169,628.65</u>	<u>1,730,000.00</u>	<u>-1,560,371.35</u>	<u>9.81%</u>
7905 · Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
<b>Total Other Expense</b>	<u>169,628.65</u>	<u>1,875,000.00</u>	<u>-1,705,371.35</u>	<u>9.05%</u>
<b>Net Other Income</b>	<u>-169,628.65</u>	<u>-620,000.00</u>	<u>450,371.35</u>	<u>27.36%</u>
<b>Net Income</b>	<u><u>-83,361.71</u></u>	<u><u>0.00</u></u>	<u><u>-83,361.71</u></u>	<u><u>100.0%</u></u>