

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

33% of the year has elapsed	<u>Jul - Oct 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	199,583.00	600,000.00	-400,417.00	33.26%
5221 - Open/Closing Internment Fees	124,741.00	300,000.00	-175,259.00	41.58%
5222 - Sale of Crypts/Vaults	94,360.94	237,000.00	-142,639.06	39.82%
5224 - Grave Marker Setting Fees	32,152.97	90,000.00	-57,847.03	35.73%
5225 - Sat/Sun Burial Service Fees	17,733.00	34,600.00	-16,867.00	51.25%
5226 - Endowment-Perpetual Care	62,076.00	182,000.00	-119,924.00	34.11%
5227 - Non-Residence Fees	12,469.00	25,000.00	-12,531.00	49.88%
5229 - Sale of Niches	2,400.00	19,200.00	-16,800.00	12.5%
5739 - Other Services	6,510.00	7,000.00	-490.00	93.0%
Total Charges for Services	552,025.91	1,494,800.00	-942,774.09	36.93%
Intergovernmental Revenue-Fed				
4690 - Payments in Lieu of Taxes	160.30			
Total Intergovernmental Revenue-Fed	160.30			
Intergovernmental Revenue-State				
4220 - Homeowners Property Tax Relief	535.29	3,500.00	-2,964.71	15.29%
Total Intergovernmental Revenue-State	535.29	3,500.00	-2,964.71	15.29%
Miscellaneous Revenue				
5909 - Other Miscellaneous Revenue	3,232.80	500.00	2,732.80	646.56%
Total Miscellaneous Revenue	3,232.80	500.00	2,732.80	646.56%
Taxes				
3015 - PT Prior Yr Escapes Sec	16.43	500.00	-483.57	3.29%
3010 - Property Tax-Current Secured	26,753.23	845,000.00	-818,246.77	3.17%
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			
Total Taxes	55,574.16	906,400.00	-850,825.84	6.13%
Use of Money & Property				
3380 - Interest/Div Income	52,169.72	85,000.00	-32,830.28	61.38%
3381 - Unrealized Gain/Loss on Invest	-174,308.07			
3409 - Other Rental of Bldgs & Land	27,000.00	15,000.00	12,000.00	180.0%
Total Use of Money & Property	-95,138.35	100,000.00	-195,138.35	-95.14%

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Total Income	516,390.11	2,505,200.00	-1,988,809.89	20.61%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	142,016.64	540,000.00	-397,983.36	26.3%
6400 · Retirement Contribution	48,725.72	162,000.00	-113,274.28	30.08%
6475 · Retiree Medical OPEB	7,177.10	21,600.00	-14,422.90	33.23%
6500 · FICA Contribution	8,058.10	33,500.00	-25,441.90	24.05%
6550 · FICA/Medicare	1,884.54	8,000.00	-6,115.46	23.56%
6600 · Health Insurance Contribution	45,106.96	150,000.00	-104,893.04	30.07%
6610 · Life & Disability Insurance	89.70	1,400.00	-1,310.30	6.41%
6700 · Unemployment Ins Contribution	161.25	1,200.00	-1,038.75	13.44%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
Total Salaries & Employee Benefits	<u>269,248.01</u>	<u>933,700.00</u>	<u>-664,451.99</u>	<u>28.84%</u>
Services & Supplies				
7030 · Clothing & Personal	5,119.72	9,300.00	-4,180.28	55.05%
7053 · Telephone Service Local	1,672.60	5,600.00	-3,927.40	29.87%
7121 · Operating Supplies	2,835.98	5,800.00	-2,964.02	48.9%
7200 · MTC-Struct/Impr & Grounds	18,758.45	52,000.00	-33,241.55	36.07%
7324 · Audit & Acctg Fees	0.00	7,900.00	-7,900.00	0.0%
7325 · Other Professional Services	80,572.60	330,000.00	-249,427.40	24.42%
7326 · Auxiliary Expense	640.92	20,000.00	-19,359.08	3.21%
7363 · Equipment Maintenance	9,027.72	13,000.00	-3,972.28	69.44%
7381 · Professional Liab. Insurance	29,274.00	30,000.00	-726.00	97.58%
7440 · Miscellaneous Expense	18,019.38	75,000.00	-56,980.62	24.03%
7450 · Office Expense	4,196.40	15,500.00	-11,303.60	27.07%
7460 · Professional & Special Service	4,138.20	16,000.00	-11,861.80	25.86%
7506 · Administration Fees	18,183.86	35,000.00	-16,816.14	51.95%
7507 · ADP Payroll Fees	2,296.88	6,000.00	-3,703.12	38.28%
7508 · Legal Fees	26,805.20	20,000.00	6,805.20	134.03%
7510 · Contractual Services	15,250.00	47,000.00	-31,750.00	32.45%
7731 · Gasoline-Oil-Fuel	12,942.09	18,000.00	-5,057.91	71.9%
7732 · Training & Travel	60.00	9,000.00	-8,940.00	0.67%
7760 · Utilities	15,813.84	32,000.00	-16,186.16	49.42%
7763 · Water	1,729.31	7,000.00	-5,270.69	24.7%
7764 · Refuse	6,201.61	18,000.00	-11,798.39	34.45%
Total Services & Supplies	<u>273,538.76</u>	<u>772,100.00</u>	<u>-498,561.24</u>	<u>35.43%</u>
Total Expense	<u>542,786.77</u>	<u>1,705,800.00</u>	<u>-1,163,013.23</u>	<u>31.82%</u>
Net Ordinary Income	-26,396.66	799,400.00	-825,796.66	-3.3%

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Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	117,600.00	-117,600.00	0.0%
Total Other Income	<u>0.00</u>	<u>117,600.00</u>	<u>-117,600.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	260,638.06	235,000.00	25,638.06	110.91%
8100.5 · Clean up	114,907.58			
8200 · Structures & Struct Improvement	0.00	470,000.00	-470,000.00	0.0%
8300 · Equipment	<u>0.00</u>	<u>30,000.00</u>	<u>-30,000.00</u>	<u>0.0%</u>
Total Capital Assets	375,545.64	735,000.00	-359,454.36	51.1%
7905 · Reserving Perpetual Care(endow)	<u>0.00</u>	<u>182,000.00</u>	<u>-182,000.00</u>	<u>0.0%</u>
Total Other Expense	<u>375,545.64</u>	<u>917,000.00</u>	<u>-541,454.36</u>	<u>40.95%</u>
Net Other Income	<u>-375,545.64</u>	<u>-799,400.00</u>	<u>423,854.36</u>	<u>46.98%</u>
Net Income	<u><u>-401,942.30</u></u>	<u><u>0.00</u></u>	<u><u>-401,942.30</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of October 31, 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>
ASSETS					
Current Assets					
Checking/Savings					
Community Bank of Santa Maria	383,963.66	0.00	0.00	0.00	383,963.66
Community Bank of SM- MMKT Sav	182,527.57	0.00	0.00	0.00	182,527.57
Stifel Financial-Endow Int	0.00	0.00	450,942.24	0.00	450,942.24
Stifel Financial-Endowment	0.00	2,497,703.20	0.00	0.00	2,497,703.20
Stifel Financial - General Fund	0.00	0.00	0.00	968,223.34	968,223.34
Total Checking/Savings	<u>566,491.23</u>	<u>2,497,703.20</u>	<u>450,942.24</u>	<u>968,223.34</u>	<u>4,483,360.01</u>