

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

25% of the year has elapsed	<u>Jul - Sep 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	144,171.00	600,000.00	-455,829.00	24.03%
5221 · Open/Closing Internment Fees	91,167.00	300,000.00	-208,833.00	30.39%
5222 · Sale of Crypts/Vaults	67,537.82	237,000.00	-169,462.18	28.5%
5224 · Grave Marker Setting Fees	25,994.84	90,000.00	-64,005.16	28.88%
5225 · Sat/Sun Burial Service Fees	11,358.00	34,600.00	-23,242.00	32.83%
5226 · Endowment-Perpetual Care	43,888.00	182,000.00	-138,112.00	24.11%
5227 · Non-Residence Fees	7,266.00	25,000.00	-17,734.00	29.06%
5229 · Sale of Niches	1,100.00	19,200.00	-18,100.00	5.73%
5739 · Other Services	6,470.00	7,000.00	-530.00	92.43%
Total Charges for Services	<u>398,952.66</u>	<u>1,494,800.00</u>	<u>-1,095,847.34</u>	<u>26.69%</u>
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	160.30			
Total Intergovernmental Revenue-Fed	<u>160.30</u>			
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	535.29	3,500.00	-2,964.71	15.29%
Total Intergovernmental Revenue-State	<u>535.29</u>	<u>3,500.00</u>	<u>-2,964.71</u>	<u>15.29%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	3,208.10	500.00	2,708.10	641.62%
Total Miscellaneous Revenue	<u>3,208.10</u>	<u>500.00</u>	<u>2,708.10</u>	<u>641.62%</u>
Taxes				
3015 · PT Prior Yr Escapes Sec	16.43	500.00	-483.57	3.29%
3010 · Property Tax-Current Secured	26,879.26	845,000.00	-818,120.74	3.18%
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	<u>55,700.19</u>	<u>906,400.00</u>	<u>-850,699.81</u>	<u>6.15%</u>
Use of Money & Property				
3380 · Interest/Div Income	39,672.31	85,000.00	-45,327.69	46.67%
3381 · Unrealized Gain/Loss on Invest	-130,640.45			
3409 · Other Rental of Bldgs & Land	12,500.00	15,000.00	-2,500.00	83.33%
Total Use of Money & Property	<u>-78,468.14</u>	<u>100,000.00</u>	<u>-178,468.14</u>	<u>-78.47%</u>

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Total Income	380,088.40	2,505,200.00	-2,125,111.60	15.17%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	100,514.45	540,000.00	-439,485.55	18.61%
6400 · Retirement Contribution	25,946.16	162,000.00	-136,053.84	16.02%
6475 · Retiree Medical OPEB	2,870.84	21,600.00	-18,729.16	13.29%
6500 · FICA Contribution	5,858.95	33,500.00	-27,641.05	17.49%
6550 · FICA/Medicare	1,370.23	8,000.00	-6,629.77	17.13%
6600 · Health Insurance Contribution	31,245.83	150,000.00	-118,754.17	20.83%
6610 · Life & Disability Insurance	89.70	1,400.00	-1,310.30	6.41%
6700 · Unemployment Ins Contribution	98.71	1,200.00	-1,101.29	8.23%
6900 · Workers Compensation	16,028.00	16,000.00	28.00	100.18%
Total Salaries & Employee Benefits	<u>184,022.87</u>	<u>933,700.00</u>	<u>-749,677.13</u>	<u>19.71%</u>
Services & Supplies				
7030 · Clothing & Personal	3,807.33	9,300.00	-5,492.67	40.94%
7053 · Telephone Service Local	499.63	5,600.00	-5,100.37	8.92%
7121 · Operating Supplies	1,003.57	5,800.00	-4,796.43	17.3%
7200 · MTC-Struct/Impr & Grounds	12,993.94	52,000.00	-39,006.06	24.99%
7324 · Audit & Acctg Fees	0.00	7,900.00	-7,900.00	0.0%
7325 · Other Professional Services	80,356.15	330,000.00	-249,643.85	24.35%
7326 · Auxiliary Expense	640.92	20,000.00	-19,359.08	3.21%
7363 · Equipment Maintenance	8,039.49	13,000.00	-4,960.51	61.84%
7381 · Professional Liab. Insurance	29,274.00	30,000.00	-726.00	97.58%
7440 · Miscellaneous Expense	13,153.38	75,000.00	-61,846.62	17.54%
7450 · Office Expense	4,772.26	15,500.00	-10,727.74	30.79%
7460 · Professional & Special Service	1,702.20	16,000.00	-14,297.80	10.64%
7506 · Administration Fees	10,689.55	35,000.00	-24,310.45	30.54%
7507 · ADP Payroll Fees	1,627.53	6,000.00	-4,372.47	27.13%
7508 · Legal Fees	7,074.59	20,000.00	-12,925.41	35.37%
7510 · Contractural Services	10,050.00	47,000.00	-36,950.00	21.38%
7731 · Gasoline-Oil-Fuel	3,720.59	18,000.00	-14,279.41	20.67%
7732 · Training & Travel	60.00	9,000.00	-8,940.00	0.67%
7760 · Utilities	13,556.18	32,000.00	-18,443.82	42.36%
7763 · Water	1,174.42	7,000.00	-5,825.58	16.78%
7764 · Refuse	4,211.41	18,000.00	-13,788.59	23.4%
Total Services & Supplies	<u>208,407.14</u>	<u>772,100.00</u>	<u>-563,692.86</u>	<u>26.99%</u>
Total Expense	<u>392,430.01</u>	<u>1,705,800.00</u>	<u>-1,313,369.99</u>	<u>23.01%</u>
Net Ordinary Income	-12,341.61	799,400.00	-811,741.61	-1.54%

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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	161,841.63	235,000.00	-73,158.37	68.87%
8100.5 · Clean up	112,830.58			
8200 · Structures & Struct Improvement	10,584.83	470,000.00	-459,415.17	2.25%
8300 · Equipment	0.00	30,000.00	-30,000.00	0.0%
Total Capital Assets	<u>285,257.04</u>	<u>735,000.00</u>	<u>-449,742.96</u>	<u>38.81%</u>
7905 · Reserving Perpetual Care(endow)	0.00	182,000.00	-182,000.00	0.0%
Total Other Expense	<u>285,257.04</u>	<u>917,000.00</u>	<u>-631,742.96</u>	<u>31.11%</u>
Net Other Income	<u>-285,257.04</u>	<u>-799,400.00</u>	<u>514,142.96</u>	<u>35.68%</u>
Net Income	<u><u>-297,598.65</u></u>	<u><u>0.00</u></u>	<u><u>-297,598.65</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District

Cash Balances by Class

As of September 30, 2022

	<u>3320 - SM Cemetery</u>	<u>3323 - SM Cemetery</u> Endowment	<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	460,815.74	0.00	0.00	0.00	460,815.74
Community Bank of SM- MMKT Sav	182,457.06	0.00	0.00	0.00	182,457.06
Stifel Financial-Endow Int	0.00	0.00	452,158.44	0.00	452,158.44
Stifel Financial-Endowment	0.00	2,520,684.11	0.00	0.00	2,520,684.11
Stifel Financial - General Fund	0.00	0.00	0.00	975,266.95	975,266.95
Total Checking/Savings	<u>643,272.80</u>	<u>2,520,684.11</u>	<u>452,158.44</u>	<u>975,266.95</u>	<u>4,591,382.30</u>