

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

17% of the year has elapsed	Jul - Aug 21	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	130,995.00	455,000.00	-324,005.00	28.79%
5221 · Open/Closing Internment Fees	61,630.00	275,000.00	-213,370.00	22.41%
5222 · Sale of Crypts/Vaults	48,096.40	219,000.00	-170,903.60	21.96%
5224 · Grave Marker Setting Fees	15,152.92	80,000.00	-64,847.08	18.94%
5225 · Sat/Sun Burial Service Fees	3,600.00	34,000.00	-30,400.00	10.59%
5226 · Endowment-Perpetual Care	38,820.00	145,000.00	-106,180.00	26.77%
5227 · Non-Residence Fees	4,360.00	27,000.00	-22,640.00	16.15%
5229 · Sale of Niches	1,500.00	10,000.00	-8,500.00	15.0%
5739 · Other Services	608.15	12,000.00	-11,391.85	5.07%
Total Charges for Services	304,762.47	1,257,000.00	-952,237.53	24.25%
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	0.00	200.00	-200.00	0.0%
Total Intergovernmental Revenue-Fed	0.00	200.00	-200.00	0.0%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	3,500.00	-3,500.00	0.0%
Total Intergovernmental Revenue-State	0.00	3,500.00	-3,500.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	0.00	400.00	-400.00	0.0%
Total Miscellaneous Revenue	0.00	400.00	-400.00	0.0%
Taxes				
3015 · PT Prior Yr Escapes Sec	0.00	500.00	-500.00	0.0%
3010 · Property Tax-Current Secured	0.00	818,000.00	-818,000.00	0.0%
3011 · Property Tax-Unitary	0.00	13,200.00	-13,200.00	0.0%
3020 · Property Tax-Current Unsecured	0.00	31,000.00	-31,000.00	0.0%
3023 · PT PY Corr/Escapes Unsecured	0.00	300.00	-300.00	0.0%
3029 · RDA RPTTF Residential Distrib.	0.00	4,400.00	-4,400.00	0.0%
3040 · Property Tax-Prior Secured	0.00	150.00	-150.00	0.0%
3050 · Property Tax-Prior Unsecured	0.00	550.00	-550.00	0.0%
3054 · Supplemental Pty Tax-Current	0.00	16,000.00	-16,000.00	0.0%
Total Taxes	0.00	884,100.00	-884,100.00	0.0%
Use of Money & Property				
3380 · Interest/Div Income	23,327.10	50,000.00	-26,672.90	46.65%
3381 · Unrealized Gain/Loss on Invest	-6,714.83			
3409 · Other Rental of Bldgs & Land	0.00	15,000.00	-15,000.00	0.0%
Total Use of Money & Property	16,612.27	65,000.00	-48,387.73	25.56%

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Total Income	321,374.74	2,210,200.00	-1,888,825.26	14.54%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	82,040.38	485,000.00	-402,959.62	16.92%
6400 · Retirement Contribution	25,952.03	150,500.00	-124,547.97	17.24%
6475 · Retiree Medical OPEB	2,674.60	17,000.00	-14,325.40	15.73%
6500 · FICA Contribution	4,012.05	31,000.00	-26,987.95	12.94%
6550 · FICA/Medicare	938.31	7,300.00	-6,361.69	12.85%
6600 · Health Insurance Contribution	26,738.82	137,000.00	-110,261.18	19.52%
6610 · Life & Disability Insurance	74.90	1,400.00	-1,325.10	5.35%
6700 · Unemployment Ins Contribution	31.30	1,300.00	-1,268.70	2.41%
6900 · Workers Compensation	0.00	16,200.00	-16,200.00	0.0%
Total Salaries & Employee Benefits	<u>142,462.39</u>	<u>846,700.00</u>	<u>-704,237.61</u>	<u>16.83%</u>
Services & Supplies				
7030 · Clothing & Personal	1,482.32	8,400.00	-6,917.68	17.65%
7053 · Telephone Service Local	671.27	5,500.00	-4,828.73	12.21%
7121 · Operating Supplies	1,745.20	5,800.00	-4,054.80	30.09%
7200 · MTC-Struct/Impr & Grounds	16,778.05	62,500.00	-45,721.95	26.85%
7324 · Audit & Acctg Fees	0.00	7,600.00	-7,600.00	0.0%
7325 · Other Professional Services	54,037.61	325,000.00	-270,962.39	16.63%
7326 · Auxiliary Expense	2,785.00	10,000.00	-7,215.00	27.85%
7363 · Equipment Maintenance	2,700.43	13,000.00	-10,299.57	20.77%
7381 · Professional Liab. Insurance	0.00	41,000.00	-41,000.00	0.0%
7440 · Miscellaneous Expense	16,762.00	75,000.00	-58,238.00	22.35%
7450 · Office Expense	6,548.94	15,700.00	-9,151.06	41.71%
7460 · Professional & Special Service	0.00	14,500.00	-14,500.00	0.0%
7506 · Administration Fees	6,225.54	19,000.00	-12,774.46	32.77%
7507 · ADP Payroll Fees	819.00	5,600.00	-4,781.00	14.63%
7508 · Legal Fees	4,073.69	15,000.00	-10,926.31	27.16%
7510 · Contractural Services	5,400.00	41,000.00	-35,600.00	13.17%
7731 · Gasoline-Oil-Fuel	2,547.20	12,000.00	-9,452.80	21.23%
7732 · Training & Travel	349.00	5,900.00	-5,551.00	5.92%
7760 · Utilities	9,625.46	32,000.00	-22,374.54	30.08%
7763 · Water	1,465.17	8,000.00	-6,534.83	18.32%
7764 · Refuse	3,891.70	21,000.00	-17,108.30	18.53%
Total Services & Supplies	<u>137,907.58</u>	<u>743,500.00</u>	<u>-605,592.42</u>	<u>18.55%</u>
Total Expense	<u>280,369.97</u>	<u>1,590,200.00</u>	<u>-1,309,830.03</u>	<u>17.63%</u>
Net Ordinary Income	41,004.77	620,000.00	-578,995.23	6.61%

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Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	1,255,000.00	-1,255,000.00	0.0%
Total Other Income	<u>0.00</u>	<u>1,255,000.00</u>	<u>-1,255,000.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	151,793.21	1,600,000.00	-1,448,206.79	9.49%
8300 · Equipment	0.00	130,000.00	-130,000.00	0.0%
Total Capital Assets	<u>151,793.21</u>	<u>1,730,000.00</u>	<u>-1,578,206.79</u>	<u>8.77%</u>
7905 · Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
Total Other Expense	<u>151,793.21</u>	<u>1,875,000.00</u>	<u>-1,723,206.79</u>	<u>8.1%</u>
Net Other Income	<u>-151,793.21</u>	<u>-620,000.00</u>	<u>468,206.79</u>	<u>24.48%</u>
Net Income	<u><u>-110,788.44</u></u>	<u><u>0.00</u></u>	<u><u>-110,788.44</u></u>	<u><u>100.0%</u></u>