

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

42% of the year has elapsed	Jul - Nov 21	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	297,354.00	455,000.00	-157,646.00	65.35%
5221 · Open/Closing Internment Fees	140,270.00	275,000.00	-134,730.00	51.01%
5222 · Sale of Crypts/Vaults	111,015.40	219,000.00	-107,984.60	50.69%
5224 · Grave Marker Setting Fees	39,316.27	80,000.00	-40,683.73	49.15%
5225 · Sat/Sun Burial Service Fees	13,488.00	34,000.00	-20,512.00	39.67%
5226 · Endowment-Perpetual Care	85,210.00	145,000.00	-59,790.00	58.77%
5227 · Non-Residence Fees	9,590.00	27,000.00	-17,410.00	35.52%
5229 · Sale of Niches	4,500.00	10,000.00	-5,500.00	45.0%
5739 · Other Services	1,874.43	12,000.00	-10,125.57	15.62%
<b>Total Charges for Services</b>	<b>702,618.10</b>	<b>1,257,000.00</b>	<b>-554,381.90</b>	<b>55.9%</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	146,639.54	818,000.00	-671,360.46	17.93%
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>181,249.02</b>	<b>884,100.00</b>	<b>-702,850.98</b>	<b>20.5%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div Income	38,042.40	50,000.00	-11,957.60	76.09%
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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<b>Total Use of Money &amp; Property</b>	-2,115.59	65,000.00	-67,115.59	-3.26%
<b>Total Income</b>	881,751.53	2,210,200.00	-1,328,448.47	39.9%
<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	196,604.92	485,000.00	-288,395.08	40.54%
6400 · Retirement Contribution	49,797.99	150,500.00	-100,702.01	33.09%
6475 · Retiree Medical OPEB	5,349.20	17,000.00	-11,650.80	31.47%
6500 · FICA Contribution	10,231.56	31,000.00	-20,768.44	33.01%
6550 · FICA/Medicare	2,468.18	7,300.00	-4,831.82	33.81%
6600 · Health Insurance Contribution	66,910.55	137,000.00	-70,089.45	48.84%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	112.08	1,300.00	-1,187.92	8.62%
6900 · Workers Compensation	13,263.00	16,200.00	-2,937.00	81.87%
<b>Total Salaries &amp; Employee Benefits</b>	<u>344,737.48</u>	<u>846,700.00</u>	<u>-501,962.52</u>	<u>40.72%</u>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	3,026.07	8,400.00	-5,373.93	36.03%
7053 · Telephone Service Local	1,697.50	5,500.00	-3,802.50	30.86%
7121 · Operating Supplies	2,964.70	5,800.00	-2,835.30	51.12%
7200 · MTC-Struct/Impr & Grounds	9,890.96	62,500.00	-52,609.04	15.83%
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	4,165.35	13,000.00	-8,834.65	32.04%
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	4,457.20	15,700.00	-11,242.80	28.39%
7460 · Professional & Special Service	6,577.33	14,500.00	-7,922.67	45.36%
7506 · Administration Fees	10,590.05	19,000.00	-8,409.95	55.74%
7507 · ADP Payroll Fees	2,630.60	5,600.00	-2,969.40	46.98%
7508 · Legal Fees	6,806.19	15,000.00	-8,193.81	45.38%
7510 · Contractural Services	13,500.00	41,000.00	-27,500.00	32.93%
7731 · Gasoline-Oil-Fuel	5,800.19	12,000.00	-6,199.81	48.34%
7732 · Training & Travel	1,383.00	5,900.00	-4,517.00	23.44%
7760 · Utilities	11,839.41	32,000.00	-20,160.59	37.0%
7763 · Water	1,879.93	8,000.00	-6,120.07	23.5%
7764 · Refuse	7,760.97	21,000.00	-13,239.03	36.96%
<b>Total Services &amp; Supplies</b>	<u>264,070.42</u>	<u>743,500.00</u>	<u>-479,429.58</u>	<u>35.52%</u>
<b>Total Expense</b>	<u>608,807.90</u>	<u>1,590,200.00</u>	<u>-981,392.10</u>	<u>38.29%</u>
<b>Net Ordinary Income</b>	272,943.63	620,000.00	-347,056.37	44.02%

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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	413,762.70	1,600,000.00	-1,186,237.30	25.86%
8300 · Equipment	0.00	130,000.00	-130,000.00	0.0%
<b>Total Capital Assets</b>	<u>413,762.70</u>	<u>1,730,000.00</u>	<u>-1,316,237.30</u>	<u>23.92%</u>
7905 · Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
<b>Total Other Expense</b>	<u>413,762.70</u>	<u>1,875,000.00</u>	<u>-1,461,237.30</u>	<u>22.07%</u>
<b>Net Other Income</b>	<u>-413,762.70</u>	<u>-620,000.00</u>	<u>206,237.30</u>	<u>66.74%</u>
<b>Net Income</b>	<u><u>-140,819.07</u></u>	<u><u>0.00</u></u>	<u><u>-140,819.07</u></u>	<u><u>100.0%</u></u>

**Santa Maria Cemetery District**  
**Cash Balances by Class**  
As of November 30, 2021

	<u>3320 - SM Cemetery</u>	<u>3321 - SM Cemetery Cap Projects</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	816,543.60	33,278.43	0.00	0.00	0.00	849,822.03
Community Bank of SM- MMKT Sav	656,331.95	0.00	0.00	0.00	0.00	656,331.95
Stifel Financial-Endow Int	0.00	0.00	0.00	450,927.46	0.00	450,927.46
Stifel Financial-Endowment	0.00	0.00	2,785,930.94	0.00	0.00	2,785,930.94
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,051,350.11	1,051,350.11
<b>Total Checking/Savings</b>	<b>1,472,875.55</b>	<b>33,278.43</b>	<b>2,785,930.94</b>	<b>450,927.46</b>	<b>1,051,350.11</b>	<b>5,794,362.49</b>