

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

25% of the year has elapsed	<u>Jul - Sep 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 - Sale of Ground/Lots	198,109.00	455,000.00	-256,891.00	43.54%
5221 - Open/Closing Internment Fees	93,450.81	275,000.00	-181,549.19	33.98%
5222 - Sale of Crypts/Vaults	74,164.80	219,000.00	-144,835.20	33.87%
5224 - Grave Marker Setting Fees	22,454.28	80,000.00	-57,545.72	28.07%
5225 - Sat/Sun Burial Service Fees	6,072.00	34,000.00	-27,928.00	17.86%
5226 - Endowment-Perpetual Care	54,134.00	145,000.00	-90,866.00	37.33%
5227 - Non-Residence Fees	5,450.00	27,000.00	-21,550.00	20.19%
5229 - Sale of Niches	1,500.00	10,000.00	-8,500.00	15.0%
5739 - Other Services	965.77	12,000.00	-11,034.23	8.05%
Total Charges for Services	<u>456,300.66</u>	<u>1,257,000.00</u>	<u>-800,699.34</u>	<u>36.3%</u>
Intergovernmental Revenue-Fed				
4690 - Payments in Lieu of Taxes	0.00	200.00	-200.00	0.0%
Total Intergovernmental Revenue-Fed	<u>0.00</u>	<u>200.00</u>	<u>-200.00</u>	<u>0.0%</u>
Intergovernmental Revenue-State				
4220 - Homeowners Property Tax Relief	0.00	3,500.00	-3,500.00	0.0%
Total Intergovernmental Revenue-State	<u>0.00</u>	<u>3,500.00</u>	<u>-3,500.00</u>	<u>0.0%</u>
Miscellaneous Revenue				
5909 - Other Miscellaneous Revenue	0.00	400.00	-400.00	0.0%
Total Miscellaneous Revenue	<u>0.00</u>	<u>400.00</u>	<u>-400.00</u>	<u>0.0%</u>
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	<u>0.00</u>	<u>884,100.00</u>	<u>-884,100.00</u>	<u>0.0%</u>
Use of Money & Property				
3380 - Interest/Div Income	32,024.84	50,000.00	-17,975.16	64.05%
3381 - Unrealized Gain/Loss on Invest	-20,730.66			
3409 - Other Rental of Bldgs & Land	0.00	15,000.00	-15,000.00	0.0%
Total Use of Money & Property	<u>11,294.18</u>	<u>65,000.00</u>	<u>-53,705.82</u>	<u>17.38%</u>

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Total Income	467,594.84	2,210,200.00	-1,742,605.16	21.16%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	112,446.69	485,000.00	-372,553.31	23.19%
6400 · Retirement Contribution	31,385.96	150,500.00	-119,114.04	20.85%
6475 · Retiree Medical OPEB	3,343.25	17,000.00	-13,656.75	19.67%
6500 · FICA Contribution	6,976.23	31,000.00	-24,023.77	22.5%
6550 · FICA/Medicare	1,630.58	7,300.00	-5,669.42	22.34%
6600 · Health Insurance Contribution	37,389.68	137,000.00	-99,610.32	27.29%
6610 · Life & Disability Insurance	118.90	1,400.00	-1,281.10	8.49%
6700 · Unemployment Ins Contribution	45.70	1,300.00	-1,254.30	3.52%
6900 · Workers Compensation	0.00	16,200.00	-16,200.00	0.0%
Total Salaries & Employee Benefits	<u>193,336.99</u>	<u>846,700.00</u>	<u>-653,363.01</u>	<u>22.83%</u>
Services & Supplies				
7030 · Clothing & Personal	1,482.32	8,400.00	-6,917.68	17.65%
7053 · Telephone Service Local	978.04	5,500.00	-4,521.96	17.78%
7121 · Operating Supplies	2,083.27	5,800.00	-3,716.73	35.92%
7200 · MTC-Struct/Impr & Grounds	17,974.65	62,500.00	-44,525.35	28.76%
7324 · Audit & Acctg Fees	0.00	7,600.00	-7,600.00	0.0%
7325 · Other Professional Services	83,431.01	325,000.00	-241,568.99	25.67%
7326 · Auxiliary Expense	2,785.00	10,000.00	-7,215.00	27.85%
7363 · Equipment Maintenance	3,888.90	13,000.00	-9,111.10	29.92%
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	7,170.37	15,700.00	-8,529.63	45.67%
7460 · Professional & Special Service	94.96	14,500.00	-14,405.04	0.66%
7506 · Administration Fees	8,083.01	19,000.00	-10,916.99	42.54%
7507 · ADP Payroll Fees	1,344.15	5,600.00	-4,255.85	24.0%
7508 · Legal Fees	5,941.19	15,000.00	-9,058.81	39.61%
7510 · Contractual Services	8,100.00	41,000.00	-32,900.00	19.76%
7731 · Gasoline-Oil-Fuel	4,111.32	12,000.00	-7,888.68	34.26%
7732 · Training & Travel	643.00	5,900.00	-5,257.00	10.9%
7760 · Utilities	10,416.54	32,000.00	-21,583.46	32.55%
7763 · Water	2,085.70	8,000.00	-5,914.30	26.07%
7764 · Refuse	6,550.10	21,000.00	-14,449.90	31.19%
Total Services & Supplies	<u>183,925.53</u>	<u>743,500.00</u>	<u>-559,574.47</u>	<u>24.74%</u>
Total Expense	<u>377,262.52</u>	<u>1,590,200.00</u>	<u>-1,212,937.48</u>	<u>23.72%</u>
Net Ordinary Income	90,332.32	620,000.00	-529,667.68	14.57%

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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	157,134.46	1,600,000.00	-1,442,865.54	9.82%
8300 - Equipment	0.00	130,000.00	-130,000.00	0.0%
Total Capital Assets	<u>157,134.46</u>	<u>1,730,000.00</u>	<u>-1,572,865.54</u>	<u>9.08%</u>
7905 - Reserving Perpetual Care(endow)	0.00	145,000.00	-145,000.00	0.0%
Total Other Expense	<u>157,134.46</u>	<u>1,875,000.00</u>	<u>-1,717,865.54</u>	<u>8.38%</u>
Net Other Income	<u>-157,134.46</u>	<u>-620,000.00</u>	<u>462,865.54</u>	<u>25.34%</u>
Net Income	<u><u>-66,802.14</u></u>	<u><u>0.00</u></u>	<u><u>-66,802.14</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of September 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>
ASSETS						
Current Assets						
Checking/Savings						
Community Bank of Santa Maria	1,345,255.16	33,738.84	0.00	0.00	0.00	1,378,994.00
Community Bank of SM- MMKT Sav	656,192.62	0.00	0.00	0.00	0.00	656,192.62
Stifel Financial-Endow Int	0.00	0.00	0.00	448,482.81	0.00	448,482.81
Stifel Financial-Endowment	0.00	0.00	2,602,184.06	0.00	0.00	2,602,184.06
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,055,023.57	1,055,023.57
Total Checking/Savings	2,001,447.78	33,738.84	2,602,184.06	448,482.81	1,055,023.57	6,140,877.06