

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
July 2019 through April 2020

83% of year elapsed	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	334,478.00	671,000.00	-336,522.00	49.85%
5221 · Open/Closing Internment Fees	200,524.00	256,000.00	-55,476.00	78.33%
5222 · Sale of Crypts/Vaults	163,218.41	204,000.00	-40,781.59	80.01%
5224 · Grave Marker Setting Fees	54,421.00	77,000.00	-22,579.00	70.68%
5225 · Sat/Sun Burial Service Fees	24,625.00	40,000.00	-15,375.00	61.56%
5226 · Perpetual Care	109,310.00	121,000.00	-11,690.00	90.34%
5227 · Non-Residence Fees	22,160.00	28,000.00	-5,840.00	79.14%
5229 · Sale of Niches	12,600.00	8,000.00	4,600.00	157.5%
5739 · Other Services	2,425.40	5,000.00	-2,574.60	48.51%
Total Charges for Services	923,761.81	1,410,000.00	-486,238.19	65.52%
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	0.00	300.00	-300.00	0.0%
Total Intergovernmental Revenue-Fed	0.00	300.00	-300.00	0.0%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,824.91	3,500.00	-1,675.09	52.14%
Total Intergovernmental Revenue-State	1,824.91	3,500.00	-1,675.09	52.14%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	229.09	1,500.00	-1,270.91	15.27%
Total Miscellaneous Revenue	229.09	1,500.00	-1,270.91	15.27%
Taxes				
3015 - PT Prior Yr Escapes Sec	-659.22			
3010 · Property Tax-Current Secured	761,321.91	736,000.00	25,321.91	103.44%
3011 · Property Tax-Unitary	7,005.59	11,000.00	-3,994.41	63.69%
3020 · Property Tax-Current Unsecured	30,231.42	27,000.00	3,231.42	111.97%
3023 · PT PY Corr/Escapes Unsecured	512.16			
3029 · RDA RPTTF Residential Distrib.	0.00	5,000.00	-5,000.00	0.0%
3040 · Property Tax-Prior Secured	35.64	800.00	-764.36	4.46%
3050 · Property Tax-Prior Unsecured	3,816.13			
3054 · Supplemental Pty Tax-Current	5,956.67	17,000.00	-11,043.33	35.04%
3056 · Supplemental Pty Tax-Prior	108.91			
3057 · PT-506 Int, 480 CIOS/CIC Pen	1.19			
Total Taxes	808,330.40	796,800.00	11,530.40	101.45%
Use of Money & Property				
3380 · Interest/Div Income	42,076.76	2,000.00	40,076.76	2,103.84%
3381 · Unrealized Gain/Loss on Invest	93,582.73			
3409 · Other Rental of Bldgs & Land	28,570.00			
Total Use of Money & Property	164,229.49	2,000.00	162,229.49	8,211.48%
Total Income	1,898,375.70	2,214,100.00	-315,724.30	85.74%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	362,414.79	420,000.00	-57,585.21	86.29%
6400 · Retirement Contribution	111,140.86	152,000.00	-40,859.14	73.12%
6475 · Retiree Medical OPEB	14,415.60	18,500.00	-4,084.40	77.92%
6500 · FICA Contribution	21,354.86	26,500.00	-5,145.14	80.58%
6550 · FICA/Medicare	4,994.28	6,100.00	-1,105.72	81.87%
6600 · Health Insurance Contribution	89,767.44	133,000.00	-43,232.56	67.49%

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
July 2019 through April 2020

83% of year elapsed	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
6610 · Life & Disability Insurance	1,160.10	1,400.00	-239.90	82.86%
6700 · Unemployment Ins Contribution	1,121.90	1,300.00	-178.10	86.3%
6900 · Workers Compensation	15,413.00	14,000.00	1,413.00	110.09%
Total Salaries & Employee Benefits	621,782.83	772,800.00	-151,017.17	80.46%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	6,977.34	6,500.00	477.34	107.34%
7053 · Telephone Service Local	4,454.38	4,500.00	-45.62	98.99%
7121 · Operating Supplies	4,124.50	8,800.00	-4,675.50	46.87%
7200 · MTC-Struct/Impr & Grounds	60,721.24	75,000.00	-14,278.76	80.96%
7324 · Audit & Acctg Fees	7,025.00	7,200.00	-175.00	97.57%
7325 · Other Professional Services	253,151.58	264,000.00	-10,848.42	95.89%
7326 · Auxiliary Expense	7,233.00	6,000.00	1,233.00	120.55%
7363 · Equipment Maintenance	5,601.97	20,000.00	-14,398.03	28.01%
7381 · Professional Liab. Insurance	42,703.00	35,000.00	7,703.00	122.01%
7440 · Miscellaneous Expense	49,664.80	65,000.00	-15,335.20	76.41%
7450 · Office Expense	11,059.14	9,000.00	2,059.14	122.88%
7460 · Professional & Special Service	12,185.54	14,500.00	-2,314.46	84.04%
7506 · Administration Fees	15,174.95	16,000.00	-825.05	94.84%
7507 · ADP Payroll Fees	3,881.11	5,100.00	-1,218.89	76.1%
7508 · Legal Fees	18,546.31	16,000.00	2,546.31	115.91%
7510 · Contractual Services	34,855.83	35,000.00	-144.17	99.59%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	7,046.48	14,000.00	-6,953.52	50.33%
7732 · Training & Travel	2,562.51	5,800.00	-3,237.49	44.18%
7760 · Utilities	24,740.59	35,000.00	-10,259.41	70.69%
7763 · Water	6,201.35	4,400.00	1,801.35	140.94%
7764 · Refuse	14,539.36	22,000.00	-7,460.64	66.09%
Total Services & Supplies	592,449.98	674,300.00	-81,850.02	87.86%
Total Expense	1,214,232.81	1,447,100.00	-232,867.19	83.91%
Net Ordinary Income	684,142.89	767,000.00	-82,857.11	89.2%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	346,688.13	251,000.00	95,688.13	138.12%
8200 · Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
Total Capital Assets	346,688.13	646,000.00	-299,311.87	53.67%
7905 · Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%
Total Other Expense	346,688.13	767,000.00	-420,311.87	45.2%
Net Other Income	-346,688.13	-767,000.00	420,311.87	45.2%
Net Income	337,454.76	0.00	337,454.76	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of April 30, 2020

	<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>
Checking/Savings						
Community Bank of Santa Maria	472,752.62	33,738.84	0.00	0.00	0.00	506,491.46
Community Bank of SM- MMKT Sav	653,774.82	0.00	0.00	0.00	0.00	653,774.82
Stifel Financial-Endow Int	0.00	0.00	0.00	371,843.40	0.00	371,843.40
Stifel Financial-Endowment	0.00	0.00	2,474,456.25	0.00	0.00	2,474,456.25
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,029,460.78	1,029,460.78
Total Checking/Savings	<u>1,126,527.44</u>	<u>33,738.84</u>	<u>2,474,456.25</u>	<u>371,843.40</u>	<u>1,029,460.78</u>	<u>5,036,026.71</u>