

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
 July 2020 through April 2021

| 83% of the year has elapsed | Jul '20 - Apr 21 | Budget | \$ Over Budget | % of Budget |
|--|---------------------|---------------------|-------------------|----------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| Charges for Services | | | | |
| 5220 · Sale of Ground/Lots | 619,359.00 | 400,000.00 | 219,359.00 | 154.84% |
| 5221 · Open/Closing Internment Fees | 285,965.00 | 250,000.00 | 35,965.00 | 114.39% |
| 5222 · Sale of Crypts/Vaults | 223,197.00 | 205,000.00 | 18,197.00 | 108.88% |
| 5224 · Grave Marker Setting Fees | 87,103.46 | 70,000.00 | 17,103.46 | 124.43% |
| 5225 · Sat/Sun Burial Service Fees | 26,549.00 | 31,000.00 | -4,451.00 | 85.64% |
| 5226 · Endowment-Perpetual Care | 172,562.32 | 125,000.00 | 47,562.32 | 138.05% |
| 5227 · Non-Residence Fees | 26,637.00 | 25,000.00 | 1,637.00 | 106.55% |
| 5229 · Sale of Niches | 10,920.00 | 15,000.00 | -4,080.00 | 72.8% |
| 5739 · Other Services | 12,646.54 | 5,000.00 | 7,646.54 | 252.93% |
| Total Charges for Services | 1,464,939.32 | 1,126,000.00 | 338,939.32 | 130.1% |
| Intergovernmental Revenue-Fed | | | | |
| 4690 · Payments in Lieu of Taxes | 1,590.29 | | | |
| Total Intergovernmental Revenue-Fed | 1,590.29 | | | |
| Intergovernmental Revenue-State | | | | |
| 4220 · Homeowners Property Tax Relief | 1,809.31 | 4,000.00 | -2,190.69 | 45.23% |
| Total Intergovernmental Revenue-State | 1,809.31 | 4,000.00 | -2,190.69 | 45.23% |
| Miscellaneous Revenue | | | | |
| 5909 · Other Miscellaneous Revenue | 228.59 | 200.00 | 28.59 | 114.3% |
| Total Miscellaneous Revenue | 228.59 | 200.00 | 28.59 | 114.3% |
| Taxes | | | | |
| 3015 · PT Prior Yr Escapes Sec | 2,701.00 | | | |
| 3010 · Property Tax-Current Secured | 802,032.25 | 775,000.00 | 27,032.25 | 103.49% |
| 3011 · Property Tax-Unitary | 7,373.99 | 11,500.00 | -4,126.01 | 64.12% |
| 3020 · Property Tax-Current Unsecured | 28,728.42 | 31,000.00 | -2,271.58 | 92.67% |
| 3023 · PT PY Corr/Escapes Unsecured | 307.90 | 250.00 | 57.90 | 123.16% |
| 3029 · RDA RPTTF Residential Distrib. | 2,284.25 | 5,000.00 | -2,715.75 | 45.69% |
| 3040 · Property Tax-Prior Secured | -33.78 | 500.00 | -533.78 | -6.76% |
| 3050 · Property Tax-Prior Unsecured | 538.13 | 500.00 | 38.13 | 107.63% |
| 3054 · Supplemental Pty Tax-Current | 2,457.04 | 15,000.00 | -12,542.96 | 16.38% |
| 3056 · Supplemental Pty Tax-Prior | -16.36 | | | |
| 3057 · PT-506 Int, 480 CIOS/CIC Pen | 32.57 | | | |
| Total Taxes | 846,405.41 | 838,750.00 | 7,655.41 | 100.91% |
| Use of Money & Property | | | | |
| 3380 · Interest/Div Income | 1,810.63 | 50,000.00 | -48,189.37 | 3.62% |
| 3409 · Other Rental of Bldgs & Land | 7,500.00 | 57,000.00 | -49,500.00 | 13.16% |
| Total Use of Money & Property | 9,310.63 | 107,000.00 | -97,689.37 | 8.7% |

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| Total Income | 2,324,283.55 | 2,075,950.00 | 248,333.55 | 111.96% |
| Expense | | | | |
| Salaries & Employee Benefits | | | | |
| 6100 · Regular Salaries | 341,847.04 | 445,000.00 | -103,152.96 | 76.82% |
| 6400 · Retirement Contribution | 112,434.11 | 142,000.00 | -29,565.89 | 79.18% |
| 6475 · Retiree Medical OPEB | 11,687.94 | 18,500.00 | -6,812.06 | 63.18% |
| 6500 · FICA Contribution | 21,033.43 | 27,600.00 | -6,566.57 | 76.21% |
| 6550 · FICA/Medicare | 4,919.11 | 6,500.00 | -1,580.89 | 75.68% |
| 6600 · Health Insurance Contribution | 117,894.66 | 133,000.00 | -15,105.34 | 88.64% |
| 6610 · Life & Disability Insurance | 1,236.49 | 1,400.00 | -163.51 | 88.32% |
| 6700 · Unemployment Ins Contribution | 886.17 | 1,300.00 | -413.83 | 68.17% |
| 6900 · Workers Compensation | 16,034.00 | 16,000.00 | 34.00 | 100.21% |
| Total Salaries & Employee Benefits | 627,972.95 | 791,300.00 | -163,327.05 | 79.36% |
| Services & Supplies | | | | |
| 7030 · Clothing & Personal | 6,847.61 | 8,400.00 | -1,552.39 | 81.52% |
| 7053 · Telephone Service Local | 4,235.75 | 5,500.00 | -1,264.25 | 77.01% |
| 7121 · Operating Supplies | 3,557.87 | 5,700.00 | -2,142.13 | 62.42% |
| 7200 · MTC-Struct/Impr & Grounds | 30,896.07 | 77,000.00 | -46,103.93 | 40.13% |
| 7324 · Audit & Acctg Fees | 7,270.00 | 7,500.00 | -230.00 | 96.93% |
| 7325 · Other Professional Services | 269,903.82 | 305,000.00 | -35,096.18 | 88.49% |
| 7326 · Auxiliary Expense | 4,148.10 | 10,000.00 | -5,851.90 | 41.48% |
| 7363 · Equipment Maintenance | 16,378.70 | 10,000.00 | 6,378.70 | 163.79% |
| 7381 · Professional Liab. Insurance | 39,783.22 | 40,000.00 | -216.78 | 99.46% |
| 7440 · Miscellaneous Expense | 68,439.25 | 70,000.00 | -1,560.75 | 97.77% |
| 7450 · Office Expense | 12,864.89 | 15,000.00 | -2,135.11 | 85.77% |
| 7460 · Professional & Special Service | 319.75 | 15,000.00 | -14,680.25 | 2.13% |
| 7506 · Administration Fees | 21,893.37 | 18,600.00 | 3,293.37 | 117.71% |
| 7507 · ADP Payroll Fees | 4,959.83 | 5,200.00 | -240.17 | 95.38% |
| 7508 · Legal Fees | 3,481.79 | 20,000.00 | -16,518.21 | 17.41% |
| 7510 · Contractural Services | 27,000.00 | 40,000.00 | -13,000.00 | 67.5% |
| 7731 · Gasoline-Oil-Fuel | 6,930.23 | 10,500.00 | -3,569.77 | 66.0% |
| 7732 · Training & Travel | 0.00 | 5,900.00 | -5,900.00 | 0.0% |
| 7760 · Utilities | 26,862.64 | 30,000.00 | -3,137.36 | 89.54% |
| 7763 · Water | 5,612.52 | 7,500.00 | -1,887.48 | 74.83% |
| 7764 · Refuse | 15,806.41 | 21,000.00 | -5,193.59 | 75.27% |
| Total Services & Supplies | 577,191.82 | 727,800.00 | -150,608.18 | 79.31% |
| Total Expense | 1,205,164.77 | 1,519,100.00 | -313,935.23 | 79.33% |
| Net Ordinary Income | 1,119,118.78 | 556,850.00 | 562,268.78 | 200.97% |

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| | <u>Jul '20 - Apr 21</u> | <u>Budget</u> | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|--|----------------------------|--------------------|----------------------------|----------------------|
| Other Income/Expense | | | | |
| Other Income | | | | |
| Release of Funds for Expansion | 0.00 | 279,650.00 | -279,650.00 | 0.0% |
| Total Other Income | <u>0.00</u> | <u>279,650.00</u> | <u>-279,650.00</u> | <u>0.0%</u> |
| Other Expense | | | | |
| Capital Assets | | | | |
| 8100 · Land & Land Improvements | 68,500.30 | 500,000.00 | -431,499.70 | 13.7% |
| 8200 · Structures & Struct Improvement | 0.00 | 187,000.00 | -187,000.00 | 0.0% |
| 8300 · Equipment | 0.00 | 24,500.00 | -24,500.00 | 0.0% |
| Total Capital Assets | <u>68,500.30</u> | <u>711,500.00</u> | <u>-642,999.70</u> | <u>9.63%</u> |
| 7905 · Reserving Perpetual Care(endow) | 0.00 | 125,000.00 | -125,000.00 | 0.0% |
| Total Other Expense | <u>68,500.30</u> | <u>836,500.00</u> | <u>-767,999.70</u> | <u>8.19%</u> |
| Net Other Income | <u>-68,500.30</u> | <u>-556,850.00</u> | <u>488,349.70</u> | <u>12.3%</u> |
| Net Income | <u><u>1,050,618.48</u></u> | <u><u>0.00</u></u> | <u><u>1,050,618.48</u></u> | <u><u>100.0%</u></u> |

Santa Maria Cemetery District
Cash Balances by Class
As of April 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 | 1,436,745.49 | 33,738.84 | 0.00 | 0.00 | 0.00 | 1,470,484.33 |
| Community Bank of SM- MMKT Sav | 655,505.40 | 0.00 | 0.00 | 0.00 | 0.00 | 655,505.40 |
| Stifel Financial-Endow Int | 0.00 | 0.00 | 2,154.28 | 425,900.39 | 0.00 | 428,054.67 |
| Stifel Financial-Endowment | 0.00 | 0.00 | 2,615,460.74 | 0.00 | 0.00 | 2,615,460.74 |
| Stifel Financial - General Fund | 0.00 | 0.00 | 0.00 | 0.00 | 1,052,733.02 | 1,052,733.02 |
| Total Checking/Savings | <u>2,092,250.89</u> | <u>33,738.84</u> | <u>2,617,615.02</u> | <u>425,900.39</u> | <u>1,052,733.02</u> | <u>6,222,238.16</u> |