

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

17% of the year has elapsed

	<u>Jul - Aug 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	104,915.00	400,000.00	-295,085.00	26.23%
5221 · Open/Closing Internment Fees	55,889.00	250,000.00	-194,111.00	22.36%
5222 · Sale of Crypts/Vaults	42,710.50	205,000.00	-162,289.50	20.83%
5224 · Grave Marker Setting Fees	14,507.05	70,000.00	-55,492.95	20.72%
5225 · Sat/Sun Burial Service Fees	2,587.00	31,000.00	-28,413.00	8.35%
5226 · Endowment-Perpetual Care	28,034.40	125,000.00	-96,965.60	22.43%
5227 · Non-Residence Fees	4,957.00	25,000.00	-20,043.00	19.83%
5229 · Sale of Niches	1,300.00	15,000.00	-13,700.00	8.67%
5739 · Other Services	973.00	5,000.00	-4,027.00	19.46%
Total Charges for Services	<u>255,872.95</u>	<u>1,126,000.00</u>	<u>-870,127.05</u>	<u>22.72%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	4,000.00	-4,000.00	0.0%
Total Intergovernmental Revenue-State	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	213.59	200.00	13.59	106.8%
Total Miscellaneous Revenue	<u>213.59</u>	<u>200.00</u>	<u>13.59</u>	<u>106.8%</u>
Taxes				
3010 · Property Tax-Current Secured	0.00	775,000.00	-775,000.00	0.0%
3011 · Property Tax-Unitary	0.00	11,500.00	-11,500.00	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	250.00	-250.00	0.0%
3029 · RDA RPTTF Residential Distrib.	1,142.13	5,000.00	-3,857.87	22.84%
3040 · Property Tax-Prior Secured	67.10	500.00	-432.90	13.42%
3050 · Property Tax-Prior Unsecured	0.00	500.00	-500.00	0.0%
3054 · Supplemental Pty Tax-Current	2.09	15,000.00	-14,997.91	0.01%
Total Taxes	<u>1,211.32</u>	<u>838,750.00</u>	<u>-837,538.68</u>	<u>0.14%</u>
Use of Money & Property				
3380 · Interest/Div Income	10,170.63	50,000.00	-39,829.37	20.34%
3381 · Unrealized Gain/Loss on Invest	12,357.58			
3409 · Other Rental of Bldgs & Land	0.00	57,000.00	-57,000.00	0.0%
Total Use of Money & Property	<u>22,528.21</u>	<u>107,000.00</u>	<u>-84,471.79</u>	<u>21.05%</u>
Total Income	<u>279,826.07</u>	<u>2,075,950.00</u>	<u>-1,796,123.93</u>	<u>13.48%</u>
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	69,931.40	445,000.00	-375,068.60	15.72%
6400 · Retirement Contribution	23,354.96	142,000.00	-118,645.04	16.45%
6475 · Retiree Medical OPEB	2,597.32	18,500.00	-15,902.68	14.04%
6500 · FICA Contribution	4,046.87	27,600.00	-23,553.13	14.66%
6550 · FICA/Medicare	946.44	6,500.00	-5,553.56	14.56%
6600 · Health Insurance Contribution	20,893.82	133,000.00	-112,106.18	15.71%
6610 · Life & Disability Insurance	356.57	1,400.00	-1,043.43	25.47%
6700 · Unemployment Ins Contribution	34.97	1,300.00	-1,265.03	2.69%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
Total Salaries & Employee Benefits	<u>138,196.35</u>	<u>791,300.00</u>	<u>-653,103.65</u>	<u>17.46%</u>

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Services & Supplies				
7030 · Clothing & Personal	792.44	8,400.00	-7,607.56	9.43%
7053 · Telephone Service Local	879.63	5,500.00	-4,620.37	15.99%
7121 · Operating Supplies	659.03	5,700.00	-5,040.97	11.56%
7200 · MTC-Struct/Impr & Grounds	6,369.32	77,000.00	-70,630.68	8.27%
7324 · Audit & Acctg Fees	0.00	7,500.00	-7,500.00	0.0%
7325 · Other Professional Services	53,997.22	305,000.00	-251,002.78	17.7%
7326 · Auxiliary Expense	735.00	10,000.00	-9,265.00	7.35%
7363 · Equipment Maintenance	2,228.71	10,000.00	-7,771.29	22.29%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	4,918.48	70,000.00	-65,081.52	7.03%
7450 · Office Expense	1,782.13	15,000.00	-13,217.87	11.88%
7460 · Professional & Special Service	57.75	15,000.00	-14,942.25	0.39%
7506 · Administration Fees	1,990.24	18,600.00	-16,609.76	10.7%
7507 · ADP Payroll Fees	458.60	5,200.00	-4,741.40	8.82%
7508 · Legal Fees	2,719.65	20,000.00	-17,280.35	13.6%
7510 · Contractural Services	5,400.00	40,000.00	-34,600.00	13.5%
7731 · Gasoline-Oil-Fuel	753.96	10,500.00	-9,746.04	7.18%
7732 · Training & Travel	0.00	5,900.00	-5,900.00	0.0%
7760 · Utilities	3,894.86	30,000.00	-26,105.14	12.98%
7763 · Water	591.62	7,500.00	-6,908.38	7.89%
7764 · Refuse	5,002.22	21,000.00	-15,997.78	23.82%
Total Services & Supplies	<u>133,014.08</u>	<u>727,800.00</u>	<u>-594,785.92</u>	<u>18.28%</u>
Total Expense	<u>271,210.43</u>	<u>1,519,100.00</u>	<u>-1,247,889.57</u>	<u>17.85%</u>
Net Ordinary Income	8,615.64	556,850.00	-548,234.36	1.55%
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	9,653.65	500,000.00	-490,346.35	1.93%
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>9,653.65</u>	<u>711,500.00</u>	<u>-701,846.35</u>	<u>1.36%</u>
7905 · Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
Total Other Expense	<u>9,653.65</u>	<u>836,500.00</u>	<u>-826,846.35</u>	<u>1.15%</u>
Net Other Income	<u>-9,653.65</u>	<u>-556,850.00</u>	<u>547,196.35</u>	<u>1.73%</u>
Net Income	<u><u>-1,038.01</u></u>	<u><u>0.00</u></u>	<u><u>-1,038.01</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of August 31, 2020

	3320 - SM Cemetery	3321 - SM Cemetery Cap Projects	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	3325 General Fund	TOTAL
Checking/Savings						
Community Bank of Santa Maria	497,474.76	33,738.84	0.00	0.00	0.00	531,213.60
Community Bank of SM- MMKT Sav	654,419.88	0.00	0.00	0.00	0.00	654,419.88
Stifel Financial-Endow Int	0.00	0.00	0.00	394,766.26	0.00	394,766.26
Stifel Financial-Endowment	0.00	0.00	2,500,235.64	0.00	0.00	2,500,235.64
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,044,921.61	1,044,921.61
Total Checking/Savings	1,151,894.64	33,738.84	2,500,235.64	394,766.26	1,044,921.61	5,125,556.99