

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

50% of the year elapsed

	<u>Jul - Dec 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	184,971.00	671,000.00	-486,029.00	27.57%
5221 · Open/Closing Internment Fees	114,851.00	256,000.00	-141,149.00	44.86%
5222 · Sale of Crypts/Vaults	90,824.97	204,000.00	-113,175.03	44.52%
5224 · Grave Marker Setting Fees	36,136.00	77,000.00	-40,864.00	46.93%
5225 · Sat/Sun Burial Service Fees	11,700.00	40,000.00	-28,300.00	29.25%
5226 · Perpetual Care	62,812.00	121,000.00	-58,188.00	51.91%
5227 · Non-Residence Fees	9,973.00	28,000.00	-18,027.00	35.62%
5229 · Sale of Niches	850.00	8,000.00	-7,150.00	10.63%
5739 · Other Services	1,326.00	5,000.00	-3,674.00	26.52%
Total Charges for Services	<u>513,443.97</u>	<u>1,410,000.00</u>	<u>-896,556.03</u>	<u>36.41%</u>
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	0.00	300.00	-300.00	0.0%
Total Intergovernmental Revenue-Fed	<u>0.00</u>	<u>300.00</u>	<u>-300.00</u>	<u>0.0%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	547.47	3,500.00	-2,952.53	15.64%
Total Intergovernmental Revenue-State	<u>547.47</u>	<u>3,500.00</u>	<u>-2,952.53</u>	<u>15.64%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	196.07	1,500.00	-1,303.93	13.07%
Total Miscellaneous Revenue	<u>196.07</u>	<u>1,500.00</u>	<u>-1,303.93</u>	<u>13.07%</u>
Taxes				
3015 - PT Prior Yr Escapes Sec	358.88			
3010 · Property Tax-Current Secured	436,573.24	736,000.00	-299,426.76	59.32%
3011 · Property Tax-Unitary	200.10	11,000.00	-10,799.90	1.82%
3020 · Property Tax-Current Unsecured	29,553.78	27,000.00	2,553.78	109.46%
3023 · PT PY Corr/Escapes Unsecured	5.25			
3029 · RDA RPTTF Residential Distrib.	0.00	5,000.00	-5,000.00	0.0%
3040 · Property Tax-Prior Secured	26.67	800.00	-773.33	3.33%
3050 · Property Tax-Prior Unsecured	3,447.84			
3054 · Supplemental Pty Tax-Current	1,974.55	17,000.00	-15,025.45	11.62%
3056 · Supplemental Pty Tax-Prior	11.58			
3057 · PT-506 Int, 480 CIOS/CIC Pen	1.19			
Total Taxes	<u>472,153.08</u>	<u>796,800.00</u>	<u>-324,646.92</u>	<u>59.26%</u>
Use of Money & Property				
3380 · Interest/Div Income	2,562.36	2,000.00	562.36	128.12%
3381 · Unrealized Gain/Loss on Invest	58,911.54			
3409 · Other Rental of Bldgs & Land	14,285.00			
Total Use of Money & Property	<u>75,758.90</u>	<u>2,000.00</u>	<u>73,758.90</u>	<u>3,787.95%</u>
Total Income	<u>1,062,099.49</u>	<u>2,214,100.00</u>	<u>-1,152,000.51</u>	<u>47.97%</u>
Expense				

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Salaries & Employee Benefits				
6100 · Regular Salaries	197,458.49	420,000.00	-222,541.51	47.01%
6400 · Retirement Contribution	54,083.80	152,000.00	-97,916.20	35.58%
6475 · Retiree Medical OPEB	7,207.80	18,500.00	-11,292.20	38.96%
6500 · FICA Contribution	11,694.72	26,500.00	-14,805.28	44.13%
6550 · FICA/Medicare	2,735.05	6,100.00	-3,364.95	44.84%
6600 · Health Insurance Contribution	62,163.90	133,000.00	-70,836.10	46.74%
6610 · Life & Disability Insurance	773.40	1,400.00	-626.60	55.24%
6700 · Unemployment Ins Contribution	192.30	1,300.00	-1,107.70	14.79%
6900 · Workers Compensation	15,413.00	14,000.00	1,413.00	110.09%
Total Salaries & Employee Benefits	351,722.46	772,800.00	-421,077.54	45.51%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	3,832.06	6,500.00	-2,667.94	58.96%
7053 · Telephone Service Local	2,227.17	4,500.00	-2,272.83	49.49%
7121 · Operating Supplies	2,721.00	8,800.00	-6,079.00	30.92%
7200 · MTC-Struct/Impr & Grounds	43,115.85	75,000.00	-31,884.15	57.49%
7324 · Audit & Acctg Fees	3,000.00	7,200.00	-4,200.00	41.67%
7325 · Other Professional Services	150,701.50	264,000.00	-113,298.50	57.08%
7326 · Auxiliary Expense	2,152.00	6,000.00	-3,848.00	35.87%
7363 · Equipment Maintenance	2,838.27	20,000.00	-17,161.73	14.19%
7381 · Professional Liab. Insurance	42,703.00	35,000.00	7,703.00	122.01%
7440 · Miscellaneous Expense	30,200.80	65,000.00	-34,799.20	46.46%
7450 · Office Expense	6,181.61	9,000.00	-2,818.39	68.69%
7460 · Professional & Special Service	85.00	14,500.00	-14,415.00	0.59%
7506 · Administration Fees	8,618.91	16,000.00	-7,381.09	53.87%
7507 · ADP Payroll Fees	2,281.86	5,100.00	-2,818.14	44.74%
7508 · Legal Fees	12,762.75	16,000.00	-3,237.25	79.77%
7510 · Contractual Services	21,447.50	35,000.00	-13,552.50	61.28%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	4,390.00	14,000.00	-9,610.00	31.36%
7732 · Training & Travel	1,493.39	5,800.00	-4,306.61	25.75%
7760 · Utilities	21,210.75	35,000.00	-13,789.25	60.6%
7763 · Water	3,644.85	4,400.00	-755.15	82.84%
7764 · Refuse	8,191.59	22,000.00	-13,808.41	37.24%
Total Services & Supplies	373,799.86	674,300.00	-300,500.14	55.44%
Total Expense	725,522.32	1,447,100.00	-721,577.68	50.14%
Net Ordinary Income	336,577.17	767,000.00	-430,422.83	43.88%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	199,700.38	251,000.00	-51,299.62	79.56%
8200 · Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
Total Capital Assets	199,700.38	646,000.00	-446,299.62	30.91%
7905 · Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%

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Total Other Expense	199,700.38	767,000.00	-567,299.62	26.04%
Net Other Income	-199,700.38	-767,000.00	567,299.62	26.04%
Net Income	<u>136,876.79</u>	<u>0.00</u>	<u>136,876.79</u>	<u>100.0%</u>

Santa Maria Cemetery District

Cash Balances by Class

As of December 31, 2019

	<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	462,145.45	33,738.84	0.00	0.00	0.00	495,884.29
Community Bank of SM- MMKT Sav	652,983.72	0.00	0.00	0.00	0.00	652,983.72
Stifel Financial-Endow Int	0.00	0.00	0.00	349,780.50	0.00	349,780.50
Stifel Financial-Endowment	0.00	0.00	2,322,247.40	0.00	0.00	2,322,247.40
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,012,828.37	1,012,828.37
Total Checking/Savings	<u>1,115,129.17</u>	<u>33,738.84</u>	<u>2,322,247.40</u>	<u>349,780.50</u>	<u>1,012,828.37</u>	<u>4,833,724.28</u>