

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

50% of the year has elapsed	<u>Jul - Dec 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	363,797.00	400,000.00	-36,203.00	90.95%
5221 · Open/Closing Internment Fees	160,645.00	250,000.00	-89,355.00	64.26%
5222 · Sale of Crypts/Vaults	124,075.24	205,000.00	-80,924.76	60.53%
5224 · Grave Marker Setting Fees	52,288.33	70,000.00	-17,711.67	74.7%
5225 · Sat/Sun Burial Service Fees	8,762.00	31,000.00	-22,238.00	28.27%
5226 · Endowment-Perpetual Care	95,974.40	125,000.00	-29,025.60	76.78%
5227 · Non-Residence Fees	14,437.00	25,000.00	-10,563.00	57.75%
5229 · Sale of Niches	5,320.00	15,000.00	-9,680.00	35.47%
5739 · Other Services	8,228.54	5,000.00	3,228.54	164.57%
Total Charges for Services	<u>833,527.51</u>	<u>1,126,000.00</u>	<u>-292,472.49</u>	<u>74.03%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	542.79	4,000.00	-3,457.21	13.57%
Total Intergovernmental Revenue-State	<u>542.79</u>	<u>4,000.00</u>	<u>-3,457.21</u>	<u>13.57%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	-84.41	200.00	-284.41	-42.21%
Total Miscellaneous Revenue	<u>-84.41</u>	<u>200.00</u>	<u>-284.41</u>	<u>-42.21%</u>
Taxes				
3015 - PT Prior Yr Escapes Sec	1,909.11			
3010 · Property Tax-Current Secured	456,065.72	775,000.00	-318,934.28	58.85%
3011 · Property Tax-Unitary	0.00	11,500.00	-11,500.00	0.0%
3020 · Property Tax-Current Unsecured	28,077.36	31,000.00	-2,922.64	90.57%
3023 · PT PY Corr/Escapes Unsecured	138.96	250.00	-111.04	55.58%
3029 · RDA RPTTF Residential Distrib.	2,284.25	5,000.00	-2,715.75	45.69%
3040 · Property Tax-Prior Secured	18.47	500.00	-481.53	3.69%
3050 · Property Tax-Prior Unsecured	244.60	500.00	-255.40	48.92%
3054 · Supplemental Pty Tax-Current	2,198.37	15,000.00	-12,801.63	14.66%
3056 · Supplemental Pty Tax-Prior	-20.67			
3057 · PT-506 Int, 480 CIOS/CIC Pen	20.27			
Total Taxes	<u>490,936.44</u>	<u>838,750.00</u>	<u>-347,813.56</u>	<u>58.53%</u>
Use of Money & Property				
3380 · Interest/Div Income	1,228.07	50,000.00	-48,771.93	2.46%
3409 · Other Rental of Bldgs & Land	7,500.00	57,000.00	-49,500.00	13.16%
Total Use of Money & Property	<u>8,728.07</u>	<u>107,000.00</u>	<u>-98,271.93</u>	<u>8.16%</u>
Total Income	1,333,650.40	2,075,950.00	-742,299.60	64.24%
Expense				

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Salaries & Employee Benefits				
6100 · Regular Salaries	214,538.29	445,000.00	-230,461.71	48.21%
6400 · Retirement Contribution	71,111.13	142,000.00	-70,888.87	50.08%
6475 · Retiree Medical OPEB	7,791.96	18,500.00	-10,708.04	42.12%
6500 · FICA Contribution	12,351.25	27,600.00	-15,248.75	44.75%
6550 · FICA/Medicare	2,888.58	6,500.00	-3,611.42	44.44%
6600 · Health Insurance Contribution	65,028.31	133,000.00	-67,971.69	48.89%
6610 · Life & Disability Insurance	1,236.49	1,400.00	-163.51	88.32%
6700 · Unemployment Ins Contribution	65.37	1,300.00	-1,234.63	5.03%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
Total Salaries & Employee Benefits	391,045.38	791,300.00	-400,254.62	49.42%
Services & Supplies				
7005 · Advertising/Marketing Expense	228.00			
7030 · Clothing & Personal	3,347.92	8,400.00	-5,052.08	39.86%
7053 · Telephone Service Local	2,668.25	5,500.00	-2,831.75	48.51%
7121 · Operating Supplies	2,828.69	5,700.00	-2,871.31	49.63%
7200 · MTC-Struct/Impr & Grounds	18,080.89	77,000.00	-58,919.11	23.48%
7324 · Audit & Acctg Fees	0.00	7,500.00	-7,500.00	0.0%
7325 · Other Professional Services	164,726.67	305,000.00	-140,273.33	54.01%
7326 · Auxiliary Expense	3,548.10	10,000.00	-6,451.90	35.48%
7363 · Equipment Maintenance	10,458.88	10,000.00	458.88	104.59%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	35,140.70	70,000.00	-34,859.30	50.2%
7450 · Office Expense	5,646.31	15,000.00	-9,353.69	37.64%
7460 · Professional & Special Service	168.00	15,000.00	-14,832.00	1.12%
7506 · Administration Fees	7,921.93	18,600.00	-10,678.07	42.59%
7507 · ADP Payroll Fees	2,853.38	5,200.00	-2,346.62	54.87%
7508 · Legal Fees	1,775.61	20,000.00	-18,224.39	8.88%
7510 · Contractual Services	16,200.00	40,000.00	-23,800.00	40.5%
7731 · Gasoline-Oil-Fuel	4,453.52	10,500.00	-6,046.48	42.41%
7732 · Training & Travel	0.00	5,900.00	-5,900.00	0.0%
7760 · Utilities	20,604.62	30,000.00	-9,395.38	68.68%
7763 · Water	3,835.92	7,500.00	-3,664.08	51.15%
7764 · Refuse	11,819.93	21,000.00	-9,180.07	56.29%
Total Services & Supplies	356,090.54	727,800.00	-371,709.46	48.93%
Total Expense	747,135.92	1,519,100.00	-771,964.08	49.18%
Net Ordinary Income	586,514.48	556,850.00	29,664.48	105.33%
Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	279,650.00	-279,650.00	0.0%

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Total Other Income	0.00	279,650.00	-279,650.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	50,699.30	500,000.00	-449,300.70	10.14%
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>50,699.30</u>	<u>711,500.00</u>	<u>-660,800.70</u>	<u>7.13%</u>
7905 · Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
Total Other Expense	<u>50,699.30</u>	<u>836,500.00</u>	<u>-785,800.70</u>	<u>6.06%</u>
Net Other Income	<u>-50,699.30</u>	<u>-556,850.00</u>	<u>506,150.70</u>	<u>9.11%</u>
Net Income	<u><u>535,815.18</u></u>	<u><u>0.00</u></u>	<u><u>535,815.18</u></u>	<u><u>100.0%</u></u>

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

	3320 - SM Cemetery	3321 - SM Cemetery Cap Projects	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	3325 General Fund	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
Community Bank of Santa Maria	924,334.79	33,738.84	0.00	0.00	0.00	958,073.63
Community Bank of SM- MMKT Sav	654,966.90	0.00	0.00	0.00	0.00	654,966.90
Stifel Financial-Endow Int	0.00	0.00	0.00	407,697.12	0.00	407,697.12
Stifel Financial-Endowment	0.00	0.00	2,622,032.39	0.00	0.00	2,622,032.39
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,045,080.05	1,045,080.05
Total Checking/Savings	1,579,301.69	33,738.84	2,622,032.39	407,697.12	1,045,080.05	5,687,850.09