

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

67% of year elapsed

	Jul '19 - Feb 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	286,583.00	671,000.00	-384,417.00	42.71%
5221 · Open/Closing Internment Fees	162,650.00	256,000.00	-93,350.00	63.54%
5222 · Sale of Crypts/Vaults	129,616.42	204,000.00	-74,383.58	63.54%
5224 · Grave Marker Setting Fees	45,340.00	77,000.00	-31,660.00	58.88%
5225 · Sat/Sun Burial Service Fees	21,100.00	40,000.00	-18,900.00	52.75%
5226 · Perpetual Care	94,837.00	121,000.00	-26,163.00	78.38%
5227 · Non-Residence Fees	16,976.00	28,000.00	-11,024.00	60.63%
5229 · Sale of Niches	10,850.00	8,000.00	2,850.00	135.63%
5739 · Other Services	2,366.00	5,000.00	-2,634.00	47.32%
Total Charges for Services	770,318.42	1,410,000.00	-639,681.58	54.63%
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	547.47	3,500.00	-2,952.53	15.64%
Total Intergovernmental Revenue-State	547.47	3,500.00	-2,952.53	15.64%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	196.07	1,500.00	-1,303.93	13.07%
Total Miscellaneous Revenue	196.07	1,500.00	-1,303.93	13.07%
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	472,153.08	796,800.00	-324,646.92	59.26%
Use of Money & Property				
3380 · Interest/Div Income	24,839.42	2,000.00	22,839.42	1,241.97%
3381 · Unrealized Gain/Loss on Invest	90,705.63			
3409 · Other Rental of Bldgs & Land	14,285.00			
Total Use of Money & Property	129,830.05	2,000.00	127,830.05	6,491.5%
Total Income	1,373,045.09	2,214,100.00	-841,054.91	62.01%
Expense				

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Salaries & Employee Benefits				
6100 · Regular Salaries	270,376.97	420,000.00	-149,623.03	64.38%
6400 · Retirement Contribution	81,552.82	152,000.00	-70,447.18	53.65%
6475 · Retiree Medical OPEB	10,811.70	18,500.00	-7,688.30	58.44%
6500 · FICA Contribution	15,895.58	26,500.00	-10,604.42	59.98%
6550 · FICA/Medicare	3,717.51	6,100.00	-2,382.49	60.94%
6600 · Health Insurance Contribution	81,349.62	133,000.00	-51,650.38	61.17%
6610 · Life & Disability Insurance	1,160.10	1,400.00	-239.90	82.86%
6700 · Unemployment Ins Contribution	957.33	1,300.00	-342.67	73.64%
6900 · Workers Compensation	15,413.00	14,000.00	1,413.00	110.09%
Total Salaries & Employee Benefits	481,234.63	772,800.00	-291,565.37	62.27%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	5,286.99	6,500.00	-1,213.01	81.34%
7053 · Telephone Service Local	3,576.70	4,500.00	-923.30	79.48%
7121 · Operating Supplies	2,911.13	8,800.00	-5,888.87	33.08%
7200 · MTC-Struct/Impr & Grounds	51,684.30	75,000.00	-23,315.70	68.91%
7324 · Audit & Acctg Fees	7,025.00	7,200.00	-175.00	97.57%
7325 · Other Professional Services	201,946.36	264,000.00	-62,053.64	76.5%
7326 · Auxiliary Expense	7,233.00	6,000.00	1,233.00	120.55%
7363 · Equipment Maintenance	4,069.41	20,000.00	-15,930.59	20.35%
7381 · Professional Liab. Insurance	42,703.00	35,000.00	7,703.00	122.01%
7440 · Miscellaneous Expense	39,932.80	65,000.00	-25,067.20	61.44%
7450 · Office Expense	8,482.40	9,000.00	-517.60	94.25%
7460 · Professional & Special Service	581.79	14,500.00	-13,918.21	4.01%
7506 · Administration Fees	11,837.39	16,000.00	-4,162.61	73.98%
7507 · ADP Payroll Fees	3,204.01	5,100.00	-1,895.99	62.82%
7508 · Legal Fees	15,892.75	16,000.00	-107.25	99.33%
7510 · Contractual Services	26,683.33	35,000.00	-8,316.67	76.24%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	5,978.97	14,000.00	-8,021.03	42.71%
7732 · Training & Travel	2,066.39	5,800.00	-3,733.61	35.63%
7760 · Utilities	22,428.97	35,000.00	-12,571.03	64.08%
7763 · Water	4,852.46	4,400.00	452.46	110.28%
7764 · Refuse	13,444.55	22,000.00	-8,555.45	61.11%
Total Services & Supplies	481,821.70	674,300.00	-192,478.30	71.46%
Total Expense	963,056.33	1,447,100.00	-484,043.67	66.55%
Net Ordinary Income	409,988.76	767,000.00	-357,011.24	53.45%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	341,329.47	251,000.00	90,329.47	135.99%
8200 · Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
Total Capital Assets	341,329.47	646,000.00	-304,670.53	52.84%
7905 · Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%

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Total Other Expense	341,329.47	767,000.00	-425,670.53	44.5%
Net Other Income	-341,329.47	-767,000.00	425,670.53	44.5%
Net Income	<u>68,659.29</u>	<u>0.00</u>	<u>68,659.29</u>	<u>100.0%</u>

Santa Maria Cemetery District

Cash Balances by Class

As of February 29, 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	211,159.24	33,738.84	0.00	0.00	0.00	244,898.08
Community Bank of SM- MMKT Sav	653,413.15	0.00	0.00	0.00	0.00	653,413.15
Stifel Financial-Endow Int	0.00	0.00	0.00	362,924.52	0.00	362,924.52
Stifel Financial-Endowment	0.00	0.00	2,467,200.97	0.00	0.00	2,467,200.97
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,026,078.50	1,026,078.50
Total Checking/Savings	864,572.39	33,738.84	2,467,200.97	362,924.52	1,026,078.50	4,754,515.22