

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

67% of the year has elapsed	<u>Jul '20 - Feb 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 - Sale of Ground/Lots	457,864.00	400,000.00	57,864.00	114.47%
5221 - Open/Closing Internment Fees	220,545.00	250,000.00	-29,455.00	88.22%
5222 - Sale of Crypts/Vaults	171,242.68	205,000.00	-33,757.32	83.53%
5224 - Grave Marker Setting Fees	62,536.31	70,000.00	-7,463.69	89.34%
5225 - Sat/Sun Burial Service Fees	16,949.00	31,000.00	-14,051.00	54.67%
5226 - Endowment-Perpetual Care	127,454.40	125,000.00	2,454.40	101.96%
5227 - Non-Residence Fees	19,037.00	25,000.00	-5,963.00	76.15%
5229 - Sale of Niches	10,920.00	15,000.00	-4,080.00	72.8%
5739 - Other Services	12,268.54	5,000.00	7,268.54	245.37%
Total Charges for Services	<u>1,098,816.93</u>	<u>1,126,000.00</u>	<u>-27,183.07</u>	<u>97.59%</u>
Intergovernmental Revenue-Fed				
4690 - Payments in Lieu of Taxes	1,590.29			
Total Intergovernmental Revenue-Fed	<u>1,590.29</u>			
Intergovernmental Revenue-State				
4220 - Homeowners Property Tax Relief	1,809.31	4,000.00	-2,190.69	45.23%
Total Intergovernmental Revenue-State	<u>1,809.31</u>	<u>4,000.00</u>	<u>-2,190.69</u>	<u>45.23%</u>
Miscellaneous Revenue				
5909 - Other Miscellaneous Revenue	228.59	200.00	28.59	114.3%
Total Miscellaneous Revenue	<u>228.59</u>	<u>200.00</u>	<u>28.59</u>	<u>114.3%</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	1,492.78	50,000.00	-48,507.22	2.99%
3409 - Other Rental of Bldgs & Land	7,500.00	57,000.00	-49,500.00	13.16%
Total Use of Money & Property	<u>8,992.78</u>	<u>107,000.00</u>	<u>-98,007.22</u>	<u>8.4%</u>

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Total Income	1,602,374.34	2,075,950.00	-473,575.66	77.19%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	277,177.51	445,000.00	-167,822.49	62.29%
6400 · Retirement Contribution	94,768.33	142,000.00	-47,231.67	66.74%
6475 · Retiree Medical OPEB	10,389.28	18,500.00	-8,110.72	56.16%
6500 · FICA Contribution	16,711.06	27,600.00	-10,888.94	60.55%
6550 · FICA/Medicare	3,908.22	6,500.00	-2,591.78	60.13%
6600 · Health Insurance Contribution	88,290.11	133,000.00	-44,709.89	66.38%
6610 · Life & Disability Insurance	1,236.49	1,400.00	-163.51	88.32%
6700 · Unemployment Ins Contribution	854.75	1,300.00	-445.25	65.75%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
Total Salaries & Employee Benefits	<u>509,369.75</u>	<u>791,300.00</u>	<u>-281,930.25</u>	<u>64.37%</u>
Services & Supplies				
7030 · Clothing & Personal	5,006.65	8,400.00	-3,393.35	59.6%
7053 · Telephone Service Local	3,498.96	5,500.00	-2,001.04	63.62%
7121 · Operating Supplies	3,327.64	5,700.00	-2,372.36	58.38%
7200 · MTC-Struct/Impr & Grounds	22,200.49	77,000.00	-54,799.51	28.83%
7324 · Audit & Acctg Fees	7,270.00	7,500.00	-230.00	96.93%
7325 · Other Professional Services	214,777.34	305,000.00	-90,222.66	70.42%
7326 · Auxiliary Expense	4,148.10	10,000.00	-5,851.90	41.48%
7363 · Equipment Maintenance	11,142.44	10,000.00	1,142.44	111.42%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	51,490.70	70,000.00	-18,509.30	73.56%
7450 · Office Expense	10,866.69	15,000.00	-4,133.31	72.45%
7460 · Professional & Special Service	275.00	15,000.00	-14,725.00	1.83%
7506 · Administration Fees	10,927.31	18,600.00	-7,672.69	58.75%
7507 · ADP Payroll Fees	3,785.93	5,200.00	-1,414.07	72.81%
7508 · Legal Fees	3,335.89	20,000.00	-16,664.11	16.68%
7510 · Contractual Services	21,600.00	40,000.00	-18,400.00	54.0%
7731 · Gasoline-Oil-Fuel	5,449.07	10,500.00	-5,050.93	51.9%
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	4,414.74	7,500.00	-3,085.26	58.86%
7764 · Refuse	13,559.61	21,000.00	-7,440.39	64.57%
Total Services & Supplies	<u>463,722.42</u>	<u>727,800.00</u>	<u>-264,077.58</u>	<u>63.72%</u>
Total Expense	<u>973,092.17</u>	<u>1,519,100.00</u>	<u>-546,007.83</u>	<u>64.06%</u>
Net Ordinary Income	629,282.17	556,850.00	72,432.17	113.01%

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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	66,252.60	500,000.00	-433,747.40	13.25%
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>66,252.60</u>	<u>711,500.00</u>	<u>-645,247.40</u>	<u>9.31%</u>
7905 - Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
Total Other Expense	<u>66,252.60</u>	<u>836,500.00</u>	<u>-770,247.40</u>	<u>7.92%</u>
Net Other Income	<u>-66,252.60</u>	<u>-556,850.00</u>	<u>490,597.40</u>	<u>11.9%</u>
Net Income	<u><u>563,029.57</u></u>	<u><u>0.00</u></u>	<u><u>563,029.57</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of February 28, 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	950,981.02	33,738.84	0.00	0.00	0.00	984,719.86
Community Bank of SM- MMKT Sav	655,231.61	0.00	0.00	0.00	0.00	655,231.61
Stifel Financial-Endow Int	0.00	0.00	2,154.28	417,297.47	0.00	419,451.75
Stifel Financial-Endowment	0.00	0.00	2,621,521.63	0.00	0.00	2,621,521.63
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,053,484.71	1,053,484.71
Total Checking/Savings	<u>1,606,212.63</u>	<u>33,738.84</u>	<u>2,623,675.91</u>	<u>417,297.47</u>	<u>1,053,484.71</u>	<u>5,734,409.56</u>