

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

8.3% of the year has elapsed	<u>Jul '20 - Jul 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	45,314.00	400,000.00	-354,686.00	11.33%
5221 · Open/Closing Internment Fees	26,589.00	250,000.00	-223,411.00	10.64%
5222 · Sale of Crypts/Vaults	19,605.43	205,000.00	-185,394.57	9.56%
5224 · Grave Marker Setting Fees	7,274.00	70,000.00	-62,726.00	10.39%
5225 · Sat/Sun Burial Service Fees	237.00	31,000.00	-30,763.00	0.77%
5226 · Endowment-Perpetual Care	12,641.40	125,000.00	-112,358.60	10.11%
5227 · Non-Residence Fees	546.00	25,000.00	-24,454.00	2.18%
5229 · Sale of Niches	1,300.00	15,000.00	-13,700.00	8.67%
5739 · Other Services	579.00	5,000.00	-4,421.00	11.58%
Total Charges for Services	114,085.83	1,126,000.00	-1,011,914.17	10.13%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	4,000.00	-4,000.00	0.0%
Total Intergovernmental Revenue-State	0.00	4,000.00	-4,000.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	213.59	200.00	13.59	106.8%
Total Miscellaneous Revenue	213.59	200.00	13.59	106.8%
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	1,211.32	838,750.00	-837,538.68	0.14%
Use of Money & Property				
3380 · Interest/Div Income	13,555.39	50,000.00	-36,444.61	27.11%
3381 · Unrealized Gain/Loss on Invest	6,177.63			
3409 · Other Rental of Bldgs & Land	0.00	57,000.00	-57,000.00	0.0%
Total Use of Money & Property	19,733.02	107,000.00	-87,266.98	18.44%
Total Income	135,243.76	2,075,950.00	-1,940,706.24	6.52%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	35,017.58	445,000.00	-409,982.42	7.87%
6400 · Retirement Contribution	5,822.00	142,000.00	-136,178.00	4.1%

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6475 · Retiree Medical OPEB	649.33	18,500.00	-17,850.67	3.51%
6500 · FICA Contribution	2,991.47	27,600.00	-24,608.53	10.84%
6550 · FICA/Medicare	699.61	6,500.00	-5,800.39	10.76%
6600 · Health Insurance Contribution	10,097.65	133,000.00	-122,902.35	7.59%
6610 · Life & Disability Insurance	356.57	1,400.00	-1,043.43	25.47%
6700 · Unemployment Ins Contribution	26.97	1,300.00	-1,273.03	2.08%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
Total Salaries & Employee Benefits	<u>71,695.18</u>	<u>791,300.00</u>	<u>-719,604.82</u>	<u>9.06%</u>
Services & Supplies				
7030 · Clothing & Personal	0.00	8,400.00	-8,400.00	0.0%
7053 · Telephone Service Local	337.02	5,500.00	-5,162.98	6.13%
7121 · Operating Supplies	513.39	5,700.00	-5,186.61	9.01%
7200 · MTC-Struct/Impr & Grounds	542.52	77,000.00	-76,457.48	0.71%
7324 · Audit & Acctg Fees	0.00	7,500.00	-7,500.00	0.0%
7325 · Other Professional Services	0.00	305,000.00	-305,000.00	0.0%
7326 · Auxiliary Expense	0.00	10,000.00	-10,000.00	0.0%
7363 · Equipment Maintenance	2,085.27	10,000.00	-7,914.73	20.85%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	0.00	70,000.00	-70,000.00	0.0%
7450 · Office Expense	108.00	15,000.00	-14,892.00	0.72%
7460 · Professional & Special Service	0.00	15,000.00	-15,000.00	0.0%
7506 · Administration Fees	1,972.09	18,600.00	-16,627.91	10.6%
7507 · ADP Payroll Fees	0.00	5,200.00	-5,200.00	0.0%
7508 · Legal Fees	1,192.50	20,000.00	-18,807.50	5.96%
7510 · Contractual Services	2,700.00	40,000.00	-37,300.00	6.75%
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	0.00	7,500.00	-7,500.00	0.0%
7764 · Refuse	1,123.44	21,000.00	-19,876.56	5.35%
Total Services & Supplies	<u>55,006.27</u>	<u>727,800.00</u>	<u>-672,793.73</u>	<u>7.56%</u>
Total Expense	<u>126,701.45</u>	<u>1,519,100.00</u>	<u>-1,392,398.55</u>	<u>8.34%</u>
Net Ordinary Income	8,542.31	556,850.00	-548,307.69	1.53%
Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	279,650.00	-279,650.00	0.0%
Total Other Income	0.00	279,650.00	-279,650.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	894.80	500,000.00	-499,105.20	0.18%

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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>894.80</u>	<u>711,500.00</u>	<u>-710,605.20</u>	<u>0.13%</u>
7905 · Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
Total Other Expense	<u>894.80</u>	<u>836,500.00</u>	<u>-835,605.20</u>	<u>0.11%</u>
Net Other Income	<u>-894.80</u>	<u>-556,850.00</u>	<u>555,955.20</u>	<u>0.16%</u>
Net Income	<u><u>7,647.51</u></u>	<u><u>0.00</u></u>	<u><u>7,647.51</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of July 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	519,596.79	33,738.84	0.00	0.00	0.00	553,335.63
Community Bank of SM- MMKT Sav	654,269.31	0.00	0.00	0.00	0.00	654,269.31
Stifel Financial-Endow Int	0.00	0.00	0.00	388,355.81	0.00	388,355.81
Stifel Financial-Endowment	0.00	0.00	2,500,466.14	0.00	0.00	2,500,466.14
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,048,456.94	1,048,456.94
Total Checking/Savings	1,173,866.10	33,738.84	2,500,466.14	388,355.81	1,048,456.94	5,144,883.83