

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

100% of year elapsed	Jul '19 - Jun 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 - Sale of Ground/Lots	440,261.00	671,000.00	-230,739.00	65.61%
5221 - Open/Closing Internment Fees	253,126.00	256,000.00	-2,874.00	98.88%
5222 - Sale of Crypts/Vaults	205,449.09	204,000.00	1,449.09	100.71%
5224 - Grave Marker Setting Fees	69,297.00	77,000.00	-7,703.00	90.0%
5225 - Sat/Sun Burial Service Fees	30,500.00	40,000.00	-9,500.00	76.25%
5226 - Perpetual Care	136,745.00	121,000.00	15,745.00	113.01%
5227 - Non-Residence Fees	28,209.00	28,000.00	209.00	100.75%
5229 - Sale of Niches	14,100.00	8,000.00	6,100.00	176.25%
5739 - Other Services	8,006.80	5,000.00	3,006.80	160.14%
Total Charges for Services	1,185,693.89	1,410,000.00	-224,306.11	84.09%
Intergovernmental Revenue-Fed				
4690 - Payments in Lieu of Taxes	155.54	300.00	-144.46	51.85%
Total Intergovernmental Revenue-Fed	155.54	300.00	-144.46	51.85%
Intergovernmental Revenue-State				
4220 - Homeowners Property Tax Relief	3,649.82	3,500.00	149.82	104.28%
Total Intergovernmental Revenue-State	3,649.82	3,500.00	149.82	104.28%
Miscellaneous Revenue				
5909 - Other Miscellaneous Revenue	476.09	1,500.00	-1,023.91	31.74%
Total Miscellaneous Revenue	476.09	1,500.00	-1,023.91	31.74%
Taxes				
3015 - PT Prior Yr Escapes Sec	32.38			
3010 - Property Tax-Current Secured	789,347.64	736,000.00	53,347.64	107.25%
3011 - Property Tax-Unitary	13,075.29	11,000.00	2,075.29	118.87%
3020 - Property Tax-Current Unsecured	29,428.12	27,000.00	2,428.12	108.99%
3023 - PT PY Corr/Escapes Unsecured	553.36			
3029 - RDA RPTTF Residential Distrib.	0.00	5,000.00	-5,000.00	0.0%
3040 - Property Tax-Prior Secured	37.81	800.00	-762.19	4.73%
3050 - Property Tax-Prior Unsecured	3,917.26			
3054 - Supplemental Pty Tax-Current	15,362.68	17,000.00	-1,637.32	90.37%
3056 - Supplemental Pty Tax-Prior	106.36			
3057 - PT-506 Int, 480 CIOS/CIC Pen	90.00			
Total Taxes	851,950.90	796,800.00	55,150.90	106.92%
Use of Money & Property				
3380 - Interest/Div Income	56,301.56	2,000.00	54,301.56	2,815.08%
3381 - Unrealized Gain/Loss on Invest	122,773.87			
3409 - Other Rental of Bldgs & Land	28,570.00			
Total Use of Money & Property	207,645.43	2,000.00	205,645.43	10,382.27%
Total Income	2,249,571.67	2,214,100.00	35,471.67	101.6%
Expense				

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Salaries & Employee Benefits				
6100 - Regular Salaries	432,290.77	420,000.00	12,290.77	102.93%
6400 - Retirement Contribution	127,374.71	152,000.00	-24,625.29	83.8%
6475 - Retiree Medical OPEB	16,577.94	18,500.00	-1,922.06	89.61%
6500 - FICA Contribution	25,453.39	26,500.00	-1,046.61	96.05%
6550 - FICA/Medicare	5,952.80	6,100.00	-147.20	97.59%
6600 - Health Insurance Contribution	87,408.66	133,000.00	-45,591.34	65.72%
6610 - Life & Disability Insurance	1,160.10	1,400.00	-239.90	82.86%
6700 - Unemployment Ins Contribution	1,229.32	1,300.00	-70.68	94.56%
6900 - Workers Compensation	15,413.00	14,000.00	1,413.00	110.09%
Total Salaries & Employee Benefits	712,860.69	772,800.00	-59,939.31	92.24%
Services & Supplies				
7005 - Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 - Clothing & Personal	8,268.42	6,500.00	1,768.42	127.21%
7053 - Telephone Service Local	5,331.56	4,500.00	831.56	118.48%
7121 - Operating Supplies	5,119.21	8,800.00	-3,680.79	58.17%
7200 - MTC-Struct/Impr & Grounds	64,334.11	75,000.00	-10,665.89	85.78%
7324 - Audit & Acctg Fees	7,025.00	7,200.00	-175.00	97.57%
7325 - Other Professional Services	307,633.41	264,000.00	43,633.41	116.53%
7326 - Auxiliary Expense	7,831.00	6,000.00	1,831.00	130.52%
7363 - Equipment Maintenance	7,609.77	20,000.00	-12,390.23	38.05%
7381 - Professional Liab. Insurance	42,703.00	35,000.00	7,703.00	122.01%
7440 - Miscellaneous Expense	69,128.80	65,000.00	4,128.80	106.35%
7450 - Office Expense	15,502.62	9,000.00	6,502.62	172.25%
7460 - Professional & Special Service	13,312.62	14,500.00	-1,187.38	91.81%
7506 - Administration Fees	16,504.20	16,000.00	504.20	103.15%
7507 - ADP Payroll Fees	4,693.96	5,100.00	-406.04	92.04%
7508 - Legal Fees	19,646.52	16,000.00	3,646.52	122.79%
7510 - Contractual Services	40,255.83	35,000.00	5,255.83	115.02%
7655 - Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 - Gasoline-Oil-Fuel	9,034.13	14,000.00	-4,965.87	64.53%
7732 - Training & Travel	2,562.51	5,800.00	-3,237.49	44.18%
7760 - Utilities	30,025.88	35,000.00	-4,974.12	85.79%
7763 - Water	7,284.93	4,400.00	2,884.93	165.57%
7764 - Refuse	17,842.20	22,000.00	-4,157.80	81.1%
Total Services & Supplies	701,649.68	674,300.00	27,349.68	104.06%
Total Expense	1,414,510.37	1,447,100.00	-32,589.63	97.75%
Net Ordinary Income	835,061.30	767,000.00	68,061.30	108.87%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 - Land & Land Improvements	352,035.33	251,000.00	101,035.33	140.25%
8200 - Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
Total Capital Assets	352,035.33	646,000.00	-293,964.67	54.5%

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7905 - Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%
Total Other Expense	<u>352,035.33</u>	<u>767,000.00</u>	<u>-414,964.67</u>	<u>45.9%</u>
Net Other Income	<u>-352,035.33</u>	<u>-767,000.00</u>	<u>414,964.67</u>	<u>45.9%</u>
Net Income	<u><u>483,025.97</u></u>	<u><u>0.00</u></u>	<u><u>483,025.97</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District

Cash Balances by Class

As of June 30, 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	564,514.35	33,738.84	0.00	0.00	0.00	598,253.19
Community Bank of SM- MMKT Sav	654,102.65	0.00	0.00	0.00	0.00	654,102.65
Stifel Financial-Endow Int	0.00	0.00	0.00	380,991.36	0.00	380,991.36
Stifel Financial-Endowment	0.00	0.00	2,496,079.23	0.00	0.00	2,496,079.23
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,040,822.98	1,040,822.98
Total Checking/Savings	1,218,617.00	33,738.84	2,496,079.23	380,991.36	1,040,822.98	5,170,249.41