

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

75% of year elapsed	Jul '19 - Mar 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	308,164.00	671,000.00	-362,836.00	45.93%
5221 · Open/Closing Internment Fees	181,520.00	256,000.00	-74,480.00	70.91%
5222 · Sale of Crypts/Vaults	146,002.21	204,000.00	-57,997.79	71.57%
5224 · Grave Marker Setting Fees	51,055.00	77,000.00	-25,945.00	66.31%
5225 · Sat/Sun Burial Service Fees	22,275.00	40,000.00	-17,725.00	55.69%
5226 · Perpetual Care	102,754.00	121,000.00	-18,246.00	84.92%
5227 · Non-Residence Fees	21,387.00	28,000.00	-6,613.00	76.38%
5229 · Sale of Niches	12,600.00	8,000.00	4,600.00	157.5%
5739 · Other Services	2,366.00	5,000.00	-2,634.00	47.32%
Total Charges for Services	848,123.21	1,410,000.00	-561,876.79	60.15%
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	35,062.05	2,000.00	33,062.05	1,753.1%
3381 · Unrealized Gain/Loss on Invest	60,355.09			
3409 · Other Rental of Bldgs & Land	14,285.00			
Total Use of Money & Property	109,702.14	2,000.00	107,702.14	5,485.11%
Total Income	1,430,721.97	2,214,100.00	-783,378.03	64.62%
Expense				

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Salaries & Employee Benefits				
6100 - Regular Salaries	330,465.79	420,000.00	-89,534.21	78.68%
6400 - Retirement Contribution	95,202.47	152,000.00	-56,797.53	62.63%
6475 - Retiree Medical OPEB	12,253.26	18,500.00	-6,246.74	66.23%
6500 - FICA Contribution	19,546.08	26,500.00	-6,953.92	73.76%
6550 - FICA/Medicare	4,571.26	6,100.00	-1,528.74	74.94%
6600 - Health Insurance Contribution	89,723.48	133,000.00	-43,276.52	67.46%
6610 - Life & Disability Insurance	1,160.10	1,400.00	-239.90	82.86%
6700 - Unemployment Ins Contribution	1,076.36	1,300.00	-223.64	82.8%
6900 - Workers Compensation	15,413.00	14,000.00	1,413.00	110.09%
Total Salaries & Employee Benefits	569,411.80	772,800.00	-203,388.20	73.68%
Services & Supplies				
7005 - Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 - Clothing & Personal	6,450.12	6,500.00	-49.88	99.23%
7053 - Telephone Service Local	4,018.47	4,500.00	-481.53	89.3%
7121 - Operating Supplies	4,124.50	8,800.00	-4,675.50	46.87%
7200 - MTC-Struct/Impr & Grounds	58,975.78	75,000.00	-16,024.22	78.63%
7324 - Audit & Acctg Fees	7,025.00	7,200.00	-175.00	97.57%
7325 - Other Professional Services	229,840.70	264,000.00	-34,159.30	87.06%
7326 - Auxiliary Expense	7,233.00	6,000.00	1,233.00	120.55%
7363 - Equipment Maintenance	4,460.02	20,000.00	-15,539.98	22.3%
7381 - Professional Liab. Insurance	42,703.00	35,000.00	7,703.00	122.01%
7440 - Miscellaneous Expense	44,798.80	65,000.00	-20,201.20	68.92%
7450 - Office Expense	10,918.84	9,000.00	1,918.84	121.32%
7460 - Professional & Special Service	590.54	14,500.00	-13,909.46	4.07%
7506 - Administration Fees	13,931.64	16,000.00	-2,068.36	87.07%
7507 - ADP Payroll Fees	3,542.56	5,100.00	-1,557.44	69.46%
7508 - Legal Fees	17,793.65	16,000.00	1,793.65	111.21%
7510 - Contractual Services	31,926.66	35,000.00	-3,073.34	91.22%
7655 - Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 - Gasoline-Oil-Fuel	6,845.56	14,000.00	-7,154.44	48.9%
7732 - Training & Travel	2,562.51	5,800.00	-3,237.49	44.18%
7760 - Utilities	24,133.63	35,000.00	-10,866.37	68.95%
7763 - Water	5,598.07	4,400.00	1,198.07	127.23%
7764 - Refuse	13,444.55	22,000.00	-8,555.45	61.11%
Total Services & Supplies	540,917.60	674,300.00	-133,382.40	80.22%
Total Expense	1,110,329.40	1,447,100.00	-336,770.60	76.73%
Net Ordinary Income	320,392.57	767,000.00	-446,607.43	41.77%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 - Land & Land Improvements	343,121.53	251,000.00	92,121.53	136.7%
8200 - Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
Total Capital Assets	343,121.53	646,000.00	-302,878.47	53.12%

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7905 - Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%
Total Other Expense	<u>343,121.53</u>	<u>767,000.00</u>	<u>-423,878.47</u>	<u>44.74%</u>
Net Other Income	<u>-343,121.53</u>	<u>-767,000.00</u>	<u>423,878.47</u>	<u>44.74%</u>
Net Income	<u><u>-22,728.96</u></u>	<u><u>0.00</u></u>	<u><u>-22,728.96</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District

Cash Balances by Class

As of March 31, 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	149,356.74	33,738.84	0.00	0.00	0.00	183,095.58
Community Bank of SM- MMKT Sav	653,613.65	0.00	0.00	0.00	0.00	653,613.65
Stifel Financial-Endow Int	0.00	0.00	0.00	364,946.74	0.00	364,946.74
Stifel Financial-Endowment	0.00	0.00	2,448,593.29	0.00	0.00	2,448,593.29
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,022,335.55	1,022,335.55
Total Checking/Savings	802,970.39	33,738.84	2,448,593.29	364,946.74	1,022,335.55	4,672,584.81