

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

92% of year elapsed	Jul '19 - May 20	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	357,398.00	671,000.00	-313,602.00	53.26%
5221 · Open/Closing Internment Fees	220,744.00	256,000.00	-35,256.00	86.23%
5222 · Sale of Crypts/Vaults	178,741.79	204,000.00	-25,258.21	87.62%
5224 · Grave Marker Setting Fees	61,492.00	77,000.00	-15,508.00	79.86%
5225 · Sat/Sun Burial Service Fees	26,975.00	40,000.00	-13,025.00	67.44%
5226 · Perpetual Care	118,220.00	121,000.00	-2,780.00	97.7%
5227 · Non-Residence Fees	24,252.00	28,000.00	-3,748.00	86.61%
5229 · Sale of Niches	12,600.00	8,000.00	4,600.00	157.5%
5739 · Other Services	2,619.40	5,000.00	-2,380.60	52.39%
Total Charges for Services	1,003,042.19	1,410,000.00	-406,957.81	71.14%
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	3,102.35	3,500.00	-397.65	88.64%
Total Intergovernmental Revenue-State	3,102.35	3,500.00	-397.65	88.64%
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	-659.22			
3010 · Property Tax-Current Secured	761,321.91	736,000.00	25,321.91	103.44%
3011 · Property Tax-Unitary	7,005.59	11,000.00	-3,994.41	63.69%
3020 · Property Tax-Current Unsecured	30,231.42	27,000.00	3,231.42	111.97%
3023 · PT PY Corr/Escapes Unsecured	512.16			
3029 · RDA RPTTF Residential Distrib.	0.00	5,000.00	-5,000.00	0.0%
3040 · Property Tax-Prior Secured	35.64	800.00	-764.36	4.46%
3050 · Property Tax-Prior Unsecured	3,816.13			
3054 · Supplemental Pty Tax-Current	5,956.67	17,000.00	-11,043.33	35.04%
3056 · Supplemental Pty Tax-Prior	108.91			
3057 · PT-506 Int, 480 CIOS/CIC Pen	1.19			
Total Taxes	808,330.40	796,800.00	11,530.40	101.45%
Use of Money & Property				
3380 · Interest/Div Income	52,987.35	2,000.00	50,987.35	2,649.37%
3381 · Unrealized Gain/Loss on Invest	113,423.43			
3409 · Other Rental of Bldgs & Land	28,570.00			
Total Use of Money & Property	194,980.78	2,000.00	192,980.78	9,749.04%
Total Income	2,010,087.35	2,214,100.00	-204,012.65	90.79%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	397,033.86	420,000.00	-22,966.14	94.53%
6400 · Retirement Contribution	121,878.24	152,000.00	-30,121.76	80.18%
6475 · Retiree Medical OPEB	15,857.16	18,500.00	-2,642.84	85.71%
6500 · FICA Contribution	23,346.01	26,500.00	-3,153.99	88.1%
6550 · FICA/Medicare	5,459.95	6,100.00	-640.05	89.51%
6600 · Health Insurance Contribution	88,624.90	133,000.00	-44,375.10	66.64%

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6610 · Life & Disability Insurance	1,160.10	1,400.00	-239.90	82.86%
6700 · Unemployment Ins Contribution	1,168.50	1,300.00	-131.50	89.89%
6900 · Workers Compensation	15,413.00	14,000.00	1,413.00	110.09%
Total Salaries & Employee Benefits	669,941.72	772,800.00	-102,858.28	86.69%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	7,464.71	6,500.00	964.71	114.84%
7053 · Telephone Service Local	4,893.99	4,500.00	393.99	108.76%
7121 · Operating Supplies	4,124.50	8,800.00	-4,675.50	46.87%
7200 · MTC-Struct/Impr & Grounds	61,847.81	75,000.00	-13,152.19	82.46%
7324 · Audit & Acctg Fees	7,025.00	7,200.00	-175.00	97.57%
7325 · Other Professional Services	279,202.48	264,000.00	15,202.48	105.76%
7326 · Auxiliary Expense	7,831.00	6,000.00	1,831.00	130.52%
7363 · Equipment Maintenance	7,171.16	20,000.00	-12,828.84	35.86%
7381 · Professional Liab. Insurance	42,703.00	35,000.00	7,703.00	122.01%
7440 · Miscellaneous Expense	64,262.80	65,000.00	-737.20	98.87%
7450 · Office Expense	11,601.68	9,000.00	2,601.68	128.91%
7460 · Professional & Special Service	590.54	14,500.00	-13,909.46	4.07%
7506 · Administration Fees	28,086.61	16,000.00	12,086.61	175.54%
7507 · ADP Payroll Fees	4,337.66	5,100.00	-762.34	85.05%
7508 · Legal Fees	19,066.31	16,000.00	3,066.31	119.16%
7510 · Contractual Services	37,555.83	35,000.00	2,555.83	107.3%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	7,960.50	14,000.00	-6,039.50	56.86%
7732 · Training & Travel	2,562.51	5,800.00	-3,237.49	44.18%
7760 · Utilities	26,629.35	35,000.00	-8,370.65	76.08%
7763 · Water	7,284.93	4,400.00	2,884.93	165.57%
7764 · Refuse	15,090.02	22,000.00	-6,909.98	68.59%
Total Services & Supplies	647,292.39	674,300.00	-27,007.61	96.0%
Total Expense	1,317,234.11	1,447,100.00	-129,865.89	91.03%
Net Ordinary Income	692,853.24	767,000.00	-74,146.76	90.33%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	346,688.13	251,000.00	95,688.13	138.12%
8200 · Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
Total Capital Assets	346,688.13	646,000.00	-299,311.87	53.67%
7905 · Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%
Total Other Expense	346,688.13	767,000.00	-420,311.87	45.2%
Net Other Income	-346,688.13	-767,000.00	420,311.87	45.2%
Net Income	346,165.11	0.00	346,165.11	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of May 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	452,169.04	33,738.84	0.00	0.00	0.00	485,907.88
Community Bank of SM- MMKT Sav	653,941.40	0.00	0.00	0.00	0.00	653,941.40
Stifel Financial-Endow Int	0.00	0.00	0.00	377,548.09	0.00	377,548.09
Stifel Financial-Endowment	0.00	0.00	2,489,803.20	0.00	0.00	2,489,803.20
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,038,038.88	1,038,038.88
Total Checking/Savings	1,106,110.44	33,738.84	2,489,803.20	377,548.09	1,038,038.88	5,045,239.45