

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

92% of the year has elapsed

Ordinary Income/Expense

Income

Charges for Services

	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5220 - Sale of Ground/Lots	652,719.00	400,000.00	252,719.00	163.18%
5221 - Open/Closing Internment Fees	301,985.00	250,000.00	51,985.00	120.79%
5222 - Sale of Crypts/Vaults	232,896.80	205,000.00	27,896.80	113.61%
5224 - Grave Marker Setting Fees	95,686.08	70,000.00	25,686.08	136.69%
5225 - Sat/Sun Burial Service Fees	26,549.00	31,000.00	-4,451.00	85.64%
5226 - Endowment-Perpetual Care	182,006.11	125,000.00	57,006.11	145.61%
5227 - Non-Residence Fees	27,197.00	25,000.00	2,197.00	108.79%
5229 - Sale of Niches	10,920.00	15,000.00	-4,080.00	72.8%
5739 - Other Services	16,646.54	5,000.00	11,646.54	332.93%
Total Charges for Services	1,546,605.53	1,126,000.00	420,605.53	137.35%

Intergovernmental Revenue-Fed

4690 - Payments in Lieu of Taxes	1,748.94			
Total Intergovernmental Revenue-Fed	1,748.94			

Intergovernmental Revenue-State

4220 - Homeowners Property Tax Relief	3,075.83	4,000.00	-924.17	76.9%
Total Intergovernmental Revenue-State	3,075.83	4,000.00	-924.17	76.9%

Miscellaneous Revenue

5909 - Other Miscellaneous Revenue	600.19	200.00	400.19	300.1%
Total Miscellaneous Revenue	600.19	200.00	400.19	300.1%

Taxes

3015 - PT Prior Yr Escapes Sec	2,701.00			
3010 - Property Tax-Current Secured	802,032.25	775,000.00	27,032.25	103.49%
3011 - Property Tax-Unitary	7,373.99	11,500.00	-4,126.01	64.12%
3020 - Property Tax-Current Unsecured	28,728.42	31,000.00	-2,271.58	92.67%
3023 - PT PY Corr/Escapes Unsecured	307.90	250.00	57.90	123.16%
3029 - RDA RPTTF Residential Distrib.	2,284.25	5,000.00	-2,715.75	45.69%
3040 - Property Tax-Prior Secured	-33.78	500.00	-533.78	-6.76%
3050 - Property Tax-Prior Unsecured	538.13	500.00	38.13	107.63%
3054 - Supplemental Pty Tax-Current	2,457.04	15,000.00	-12,542.96	16.38%
3056 - Supplemental Pty Tax-Prior	-16.36			
3057 - PT-506 Int, 480 CIOS/CIC Pen	32.57			
Total Taxes	846,405.41	838,750.00	7,655.41	100.91%

Use of Money & Property

3380 - Interest/Div Income	1,960.60	50,000.00	-48,039.40	3.92%
3409 - Other Rental of Bldgs & Land	15,000.00	57,000.00	-42,000.00	26.32%
Total Use of Money & Property	16,960.60	107,000.00	-90,039.40	15.85%

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	<u>Jul '20 - May 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Income	2,415,396.50	2,075,950.00	339,446.50	116.35%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	388,580.10	445,000.00	-56,419.90	87.32%
6400 · Retirement Contribution	119,422.69	142,000.00	-22,577.31	84.1%
6475 · Retiree Medical OPEB	12,337.27	18,500.00	-6,162.73	66.69%
6500 · FICA Contribution	25,029.93	27,600.00	-2,570.07	90.69%
6550 · FICA/Medicare	5,345.34	6,500.00	-1,154.66	82.24%
6600 · Health Insurance Contribution	124,943.56	133,000.00	-8,056.44	93.94%
6610 · Life & Disability Insurance	1,236.49	1,400.00	-163.51	88.32%
6700 · Unemployment Ins Contribution	902.17	1,300.00	-397.83	69.4%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
Total Salaries & Employee Benefits	<u>693,831.55</u>	<u>791,300.00</u>	<u>-97,468.45</u>	<u>87.68%</u>
Services & Supplies				
7030 · Clothing & Personal	7,156.41	8,400.00	-1,243.59	85.2%
7053 · Telephone Service Local	4,336.90	5,500.00	-1,163.10	78.85%
7121 · Operating Supplies	3,683.25	5,700.00	-2,016.75	64.62%
7200 · MTC-Struct/Impr & Grounds	32,206.73	77,000.00	-44,793.27	41.83%
7324 · Audit & Acctg Fees	7,270.00	7,500.00	-230.00	96.93%
7325 · Other Professional Services	297,652.94	305,000.00	-7,347.06	97.59%
7326 · Auxiliary Expense	4,242.20	10,000.00	-5,757.80	42.42%
7363 · Equipment Maintenance	17,339.83	10,000.00	7,339.83	173.4%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	70,290.25	70,000.00	290.25	100.42%
7450 · Office Expense	14,015.60	15,000.00	-984.40	93.44%
7460 · Professional & Special Service	10,650.08	15,000.00	-4,349.92	71.0%
7506 · Administration Fees	12,583.37	18,600.00	-6,016.63	67.65%
7507 · ADP Payroll Fees	4,952.83	5,200.00	-247.17	95.25%
7508 · Legal Fees	4,347.50	20,000.00	-15,652.50	21.74%
7510 · Contractual Services	32,279.17	40,000.00	-7,720.83	80.7%
7731 · Gasoline-Oil-Fuel	7,709.32	10,500.00	-2,790.68	73.42%
7732 · Training & Travel	0.00	5,900.00	-5,900.00	0.0%
7760 · Utilities	27,950.87	30,000.00	-2,049.13	93.17%
7763 · Water	6,197.35	7,500.00	-1,302.65	82.63%
7764 · Refuse	17,437.46	21,000.00	-3,562.54	83.04%
Total Services & Supplies	<u>622,085.28</u>	<u>727,800.00</u>	<u>-105,714.72</u>	<u>85.48%</u>
Total Expense	<u>1,315,916.83</u>	<u>1,519,100.00</u>	<u>-203,183.17</u>	<u>86.63%</u>
Net Ordinary Income	1,099,479.67	556,850.00	542,629.67	197.45%

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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	71,954.05	500,000.00	-428,045.95	14.39%
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>71,954.05</u>	<u>711,500.00</u>	<u>-639,545.95</u>	<u>10.11%</u>
7905 - Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
Total Other Expense	<u>71,954.05</u>	<u>836,500.00</u>	<u>-764,545.95</u>	<u>8.6%</u>
Net Other Income	<u>-71,954.05</u>	<u>-556,850.00</u>	<u>484,895.95</u>	<u>12.92%</u>
Net Income	<u><u>1,027,525.62</u></u>	<u><u>0.00</u></u>	<u><u>1,027,525.62</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of May 31, 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	1,420,842.94	33,738.84	0.00	0.00	0.00	1,454,581.78
Community Bank of SM- MMKT Sav	655,644.58	0.00	0.00	0.00	0.00	655,644.58
Stifel Financial-Endow Int	0.00	0.00	2,154.28	430,309.54	0.00	432,463.82
Stifel Financial-Endowment	0.00	0.00	2,617,837.00	0.00	0.00	2,617,837.00
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,054,600.64	1,054,600.64
Total Checking/Savings	<u>2,076,487.52</u>	<u>33,738.84</u>	<u>2,619,991.28</u>	<u>430,309.54</u>	<u>1,054,600.64</u>	<u>6,215,127.82</u>