

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

42% of the year has elapsed	<u>Jul - Nov 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	326,492.00	400,000.00	-73,508.00	81.62%
5221 · Open/Closing Internment Fees	133,325.00	250,000.00	-116,675.00	53.33%
5222 · Sale of Crypts/Vaults	102,213.24	205,000.00	-102,786.76	49.86%
5224 · Grave Marker Setting Fees	41,368.24	70,000.00	-28,631.76	59.1%
5225 · Sat/Sun Burial Service Fees	7,562.00	31,000.00	-23,438.00	24.39%
5226 · Endowment-Perpetual Care	82,606.40	125,000.00	-42,393.60	66.09%
5227 · Non-Residence Fees	10,117.00	25,000.00	-14,883.00	40.47%
5229 · Sale of Niches	3,820.00	15,000.00	-11,180.00	25.47%
5739 · Other Services	7,228.54	5,000.00	2,228.54	144.57%
Total Charges for Services	714,732.42	1,126,000.00	-411,267.58	63.48%
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				
3015 · PT Prior Yr Escapes Sec	-283.40			
3010 · Property Tax-Current Secured	128,959.96	775,000.00	-646,040.04	16.64%
3011 · Property Tax-Unitary	0.00	11,500.00	-11,500.00	0.0%
3020 · Property Tax-Current Unsecured	28,072.53	31,000.00	-2,927.47	90.56%
3023 · PT PY Corr/Escapes Unsecured	51.91	250.00	-198.09	20.76%
3029 · RDA RPTTF Residential Distrib.	2,284.25	5,000.00	-2,715.75	45.69%
3040 · Property Tax-Prior Secured	28.05	500.00	-471.95	5.61%
3050 · Property Tax-Prior Unsecured	22.41	500.00	-477.59	4.48%
3054 · Supplemental Pty Tax-Current	1,894.43	15,000.00	-13,105.57	12.63%
3056 · Supplemental Pty Tax-Prior	-1.09			
3057 · PT-506 Int, 480 CIOS/CIC Pen	8.18			
Total Taxes	161,037.23	838,750.00	-677,712.77	19.2%
Use of Money & Property				
3380 · Interest/Div Income	954.50	50,000.00	-49,045.50	1.91%
3409 · Other Rental of Bldgs & Land	7,500.00	57,000.00	-49,500.00	13.16%
Total Use of Money & Property	8,454.50	107,000.00	-98,545.50	7.9%
Total Income	884,437.74	2,075,950.00	-1,191,512.26	42.6%
Expense				
Salaries & Employee Benefits				

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6100 · Regular Salaries	177,012.15	445,000.00	-267,987.85	39.78%
6400 · Retirement Contribution	52,582.26	142,000.00	-89,417.74	37.03%
6475 · Retiree Medical OPEB	5,843.97	18,500.00	-12,656.03	31.59%
6500 · FICA Contribution	10,277.37	27,600.00	-17,322.63	37.24%
6550 · FICA/Medicare	2,403.56	6,500.00	-4,096.44	36.98%
6600 · Health Insurance Contribution	53,139.56	133,000.00	-79,860.44	39.96%
6610 · Life & Disability Insurance	1,236.49	1,400.00	-163.51	88.32%
6700 · Unemployment Ins Contribution	58.97	1,300.00	-1,241.03	4.54%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
Total Salaries & Employee Benefits	318,588.33	791,300.00	-472,711.67	40.26%
Services & Supplies				
7030 · Clothing & Personal	2,731.33	8,400.00	-5,668.67	32.52%
7053 · Telephone Service Local	1,767.61	5,500.00	-3,732.39	32.14%
7121 · Operating Supplies	2,532.64	5,700.00	-3,167.36	44.43%
7200 · MTC-Struct/Impr & Grounds	21,005.35	77,000.00	-55,994.65	27.28%
7324 · Audit & Acctg Fees	0.00	7,500.00	-7,500.00	0.0%
7325 · Other Professsional Services	138,266.49	305,000.00	-166,733.51	45.33%
7326 · Auxiliary Expense	1,128.10	10,000.00	-8,871.90	11.28%
7363 · Equipment Maintenance	8,342.31	10,000.00	-1,657.69	83.42%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	35,140.70	70,000.00	-34,859.30	50.2%
7450 · Office Expense	4,143.32	15,000.00	-10,856.68	27.62%
7460 · Professional & Special Service	141.75	15,000.00	-14,858.25	0.95%
7506 · Administration Fees	7,406.27	18,600.00	-11,193.73	39.82%
7507 · ADP Payroll Fees	2,490.28	5,200.00	-2,709.72	47.89%
7508 · Legal Fees	1,685.61	20,000.00	-18,314.39	8.43%
7510 · Contractural Services	13,500.00	40,000.00	-26,500.00	33.75%
7731 · Gasoline-Oil-Fuel	3,488.31	10,500.00	-7,011.69	33.22%
7732 · Training & Travel	0.00	5,900.00	-5,900.00	0.0%
7760 · Utilities	17,920.80	30,000.00	-12,079.20	59.74%
7763 · Water	2,582.86	7,500.00	-4,917.14	34.44%
7764 · Refuse	7,604.73	21,000.00	-13,395.27	36.21%
Total Services & Supplies	311,661.68	727,800.00	-416,138.32	42.82%
Total Expense	630,250.01	1,519,100.00	-888,849.99	41.49%
Net Ordinary Income	254,187.73	556,850.00	-302,662.27	45.65%
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				

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Capital Assets				
8100 - Land & Land Improvements	37,980.55	500,000.00	-462,019.45	7.6%
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>37,980.55</u>	<u>711,500.00</u>	<u>-673,519.45</u>	<u>5.34%</u>
7905 - Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
Total Other Expense	<u>37,980.55</u>	<u>836,500.00</u>	<u>-798,519.45</u>	<u>4.54%</u>
Net Other Income	<u>-37,980.55</u>	<u>-556,850.00</u>	<u>518,869.45</u>	<u>6.82%</u>
Net Income	<u><u>216,207.18</u></u>	<u><u>0.00</u></u>	<u><u>216,207.18</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of November 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	604,094.07	33,738.84	0.00	0.00	0.00	637,832.91
Community Bank of SM- MMKT Sav	654,693.33	0.00	0.00	0.00	0.00	654,693.33
Stifel Financial-Endow Int	0.00	0.00	0.00	404,715.15	0.00	404,715.15
Stifel Financial-Endowment	0.00	0.00	2,628,883.77	0.00	0.00	2,628,883.77
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,048,279.89	1,048,279.89
Total Checking/Savings	1,258,787.40	33,738.84	2,628,883.77	404,715.15	1,048,279.89	5,374,405.05