

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

33% of the year has elapsed	<u>Jul - Oct 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	279,342.00	400,000.00	-120,658.00	69.84%
5221 · Open/Closing Internment Fees	117,245.00	250,000.00	-132,755.00	46.9%
5222 · Sale of Crypts/Vaults	90,845.00	205,000.00	-114,155.00	44.32%
5224 · Grave Marker Setting Fees	33,876.30	70,000.00	-36,123.70	48.4%
5225 · Sat/Sun Burial Service Fees	7,562.00	31,000.00	-23,438.00	24.39%
5226 · Endowment-Perpetual Care	69,826.40	125,000.00	-55,173.60	55.86%
5227 · Non-Residence Fees	9,557.00	25,000.00	-15,443.00	38.23%
5229 · Sale of Niches	1,300.00	15,000.00	-13,700.00	8.67%
5739 · Other Services	7,228.54	5,000.00	2,228.54	144.57%
Total Charges for Services	<u>616,782.24</u>	<u>1,126,000.00</u>	<u>-509,217.76</u>	<u>54.78%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	4,000.00	-4,000.00	0.0%
Total Intergovernmental Revenue-State	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	213.59	200.00	13.59	106.8%
Total Miscellaneous Revenue	<u>213.59</u>	<u>200.00</u>	<u>13.59</u>	<u>106.8%</u>
Taxes				
3015 · PT Prior Yr Escapes Sec	-283.40			
3010 · Property Tax-Current Secured	-277.85	775,000.00	-775,277.85	-0.04%
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	<u>31,799.42</u>	<u>838,750.00</u>	<u>-806,950.58</u>	<u>3.79%</u>
Use of Money & Property				
3380 · Interest/Div Income	815.52	50,000.00	-49,184.48	1.63%
3409 · Other Rental of Bldgs & Land	7,500.00	57,000.00	-49,500.00	13.16%
Total Use of Money & Property	<u>8,315.52</u>	<u>107,000.00</u>	<u>-98,684.48</u>	<u>7.77%</u>
Total Income	657,110.77	2,075,950.00	-1,418,839.23	31.65%
Expense				

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

33% of the year has elapsed	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Salaries & Employee Benefits				
6100 · Regular Salaries	142,865.18	445,000.00	-302,134.82	32.11%
6400 · Retirement Contribution	46,711.85	142,000.00	-95,288.15	32.9%
6475 · Retiree Medical OPEB	5,194.64	18,500.00	-13,305.36	28.08%
6500 · FICA Contribution	8,227.67	27,600.00	-19,372.33	29.81%
6550 · FICA/Medicare	1,924.20	6,500.00	-4,575.80	29.6%
6600 · Health Insurance Contribution	43,030.03	133,000.00	-89,969.97	32.35%
6610 · Life & Disability Insurance	1,236.49	1,400.00	-163.51	88.32%
6700 · Unemployment Ins Contribution	50.97	1,300.00	-1,249.03	3.92%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
Total Salaries & Employee Benefits	265,275.03	791,300.00	-526,024.97	33.52%
Services & Supplies				
7030 · Clothing & Personal	2,106.23	8,400.00	-6,293.77	25.07%
7053 · Telephone Service Local	1,767.61	5,500.00	-3,732.39	32.14%
7121 · Operating Supplies	1,571.81	5,700.00	-4,128.19	27.58%
7200 · MTC-Struct/Impr & Grounds	16,607.13	77,000.00	-60,392.87	21.57%
7324 · Audit & Acctg Fees	0.00	7,500.00	-7,500.00	0.0%
7325 · Other Professional Services	110,844.49	305,000.00	-194,155.51	36.34%
7326 · Auxiliary Expense	1,128.10	10,000.00	-8,871.90	11.28%
7363 · Equipment Maintenance	7,465.35	10,000.00	-2,534.65	74.65%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	24,637.18	70,000.00	-45,362.82	35.2%
7450 · Office Expense	3,286.83	15,000.00	-11,713.17	21.91%
7460 · Professional & Special Service	133.00	15,000.00	-14,867.00	0.89%
7506 · Administration Fees	5,020.82	18,600.00	-13,579.18	26.99%
7507 · ADP Payroll Fees	1,563.93	5,200.00	-3,636.07	30.08%
7508 · Legal Fees	1,685.61	20,000.00	-18,314.39	8.43%
7510 · Contractural Services	10,800.00	40,000.00	-29,200.00	27.0%
7731 · Gasoline-Oil-Fuel	2,372.09	10,500.00	-8,127.91	22.59%
7732 · Training & Travel	0.00	5,900.00	-5,900.00	0.0%
7760 · Utilities	14,744.48	30,000.00	-15,255.52	49.15%
7763 · Water	1,929.83	7,500.00	-5,570.17	25.73%
7764 · Refuse	7,604.73	21,000.00	-13,395.27	36.21%
Total Services & Supplies	255,052.44	727,800.00	-472,747.56	35.04%
Total Expense	520,327.47	1,519,100.00	-998,772.53	34.25%
Net Ordinary Income	136,783.30	556,850.00	-420,066.70	24.56%
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%

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

33% of the year has elapsed	<u>Jul - Oct 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Expense				
Capital Assets				
8100 - Land & Land Improvements	34,511.80	500,000.00	-465,488.20	6.9%
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>34,511.80</u>	<u>711,500.00</u>	<u>-676,988.20</u>	<u>4.85%</u>
7905 - Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
Total Other Expense	<u>34,511.80</u>	<u>836,500.00</u>	<u>-801,988.20</u>	<u>4.13%</u>
Net Other Income	<u>-34,511.80</u>	<u>-556,850.00</u>	<u>522,338.20</u>	<u>6.2%</u>
Net Income	<u><u>102,271.50</u></u>	<u><u>0.00</u></u>	<u><u>102,271.50</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Balance Sheet by Class
As of October 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	489,648.81	33,738.84	0.00	0.00	0.00	523,387.65
Community Bank of SM- MMKT :	654,554.35	0.00	0.00	0.00	0.00	654,554.35
Stifel Financial-Endow Int	0.00	0.00	0.00	401,331.89	0.00	401,331.89
Stifel Financial-Endowment	0.00	0.00	2,620,863.96	0.00	0.00	2,620,863.96
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,042,698.31	1,042,698.31
Total Checking/Savings	<u>1,144,203.16</u>	<u>33,738.84</u>	<u>2,620,863.96</u>	<u>401,331.89</u>	<u>1,042,698.31</u>	<u>5,242,836.16</u>