

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

25% of the year has elapsed	<u>Jul - Sep 20</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	161,812.00	400,000.00	-238,188.00	40.45%
5221 · Open/Closing Internment Fees	83,645.00	250,000.00	-166,355.00	33.46%
5222 · Sale of Crypts/Vaults	63,565.60	205,000.00	-141,434.40	31.01%
5224 · Grave Marker Setting Fees	21,243.05	70,000.00	-48,756.95	30.35%
5225 · Sat/Sun Burial Service Fees	3,962.00	31,000.00	-27,038.00	12.78%
5226 · Endowment-Perpetual Care	43,906.40	125,000.00	-81,093.60	35.13%
5227 · Non-Residence Fees	6,837.00	25,000.00	-18,163.00	27.35%
5229 · Sale of Niches	1,300.00	15,000.00	-13,700.00	8.67%
5739 · Other Services	2,682.44	5,000.00	-2,317.56	53.65%
<b>Total Charges for Services</b>	<u>388,953.49</u>	<u>1,126,000.00</u>	<u>-737,046.51</u>	<u>34.54%</u>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	0.00	4,000.00	-4,000.00	0.0%
<b>Total Intergovernmental Revenue-State</b>	<u>0.00</u>	<u>4,000.00</u>	<u>-4,000.00</u>	<u>0.0%</u>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	3,309.94	200.00	3,109.94	1,654.97%
<b>Total Miscellaneous Revenue</b>	<u>3,309.94</u>	<u>200.00</u>	<u>3,109.94</u>	<u>1,654.97%</u>
<b>Taxes</b>				
3010 · Property Tax-Current Secured	0.00	775,000.00	-775,000.00	0.0%
3011 · Property Tax-Unitary	0.00	11,500.00	-11,500.00	0.0%
3020 · Property Tax-Current Unsecured	0.00	31,000.00	-31,000.00	0.0%
3023 · PT PY Corr/Escapes Unsecured	0.00	250.00	-250.00	0.0%
3029 · RDA RPTTF Residential Distrib.	1,142.13	5,000.00	-3,857.87	22.84%
3040 · Property Tax-Prior Secured	67.10	500.00	-432.90	13.42%
3050 · Property Tax-Prior Unsecured	0.00	500.00	-500.00	0.0%
3054 · Supplemental Pty Tax-Current	2.09	15,000.00	-14,997.91	0.01%
<b>Total Taxes</b>	<u>1,211.32</u>	<u>838,750.00</u>	<u>-837,538.68</u>	<u>0.14%</u>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div Income	31,338.10	50,000.00	-18,661.90	62.68%
3381 · Unrealized Gain/Loss on Invest	-6,921.72			
3409 · Other Rental of Bldgs & Land	0.00	57,000.00	-57,000.00	0.0%
<b>Total Use of Money &amp; Property</b>	<u>24,416.38</u>	<u>107,000.00</u>	<u>-82,583.62</u>	<u>22.82%</u>
<b>Total Income</b>	417,891.13	2,075,950.00	-1,658,058.87	20.13%
<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	102,912.70	445,000.00	-342,087.30	23.13%

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6400 · Retirement Contribution	29,176.96	142,000.00	-112,823.04	20.55%
6475 · Retiree Medical OPEB	3,246.65	18,500.00	-15,253.35	17.55%
6500 · FICA Contribution	6,123.85	27,600.00	-21,476.15	22.19%
6550 · FICA/Medicare	1,432.18	6,500.00	-5,067.82	22.03%
6600 · Health Insurance Contribution	32,828.84	133,000.00	-100,171.16	24.68%
6610 · Life & Disability Insurance	1,236.49	1,400.00	-163.51	88.32%
6700 · Unemployment Ins Contribution	42.97	1,300.00	-1,257.03	3.31%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
<b>Total Salaries &amp; Employee Benefits</b>	<b>193,034.64</b>	<b>791,300.00</b>	<b>-598,265.36</b>	<b>24.4%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	1,378.37	8,400.00	-7,021.63	16.41%
7053 · Telephone Service Local	1,321.93	5,500.00	-4,178.07	24.04%
7121 · Operating Supplies	872.94	5,700.00	-4,827.06	15.32%
7200 · MTC-Struct/Impr & Grounds	6,400.19	77,000.00	-70,599.81	8.31%
7324 · Audit & Acctg Fees	0.00	7,500.00	-7,500.00	0.0%
7325 · Other Professional Services	83,607.06	305,000.00	-221,392.94	27.41%
7326 · Auxiliary Expense	1,081.55	10,000.00	-8,918.45	10.82%
7363 · Equipment Maintenance	3,988.74	10,000.00	-6,011.26	39.89%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	14,978.88	70,000.00	-55,021.12	21.4%
7450 · Office Expense	3,008.74	15,000.00	-11,991.26	20.06%
7460 · Professional & Special Service	35.00	15,000.00	-14,965.00	0.23%
7506 · Administration Fees	3,612.95	18,600.00	-14,987.05	19.42%
7507 · ADP Payroll Fees	843.33	5,200.00	-4,356.67	16.22%
7508 · Legal Fees	1,685.61	20,000.00	-18,314.39	8.43%
7510 · Contractual Services	8,100.00	40,000.00	-31,900.00	20.25%
7731 · Gasoline-Oil-Fuel	1,778.16	10,500.00	-8,721.84	16.94%
7732 · Training & Travel	0.00	5,900.00	-5,900.00	0.0%
7760 · Utilities	11,196.21	30,000.00	-18,803.79	37.32%
7763 · Water	1,929.83	7,500.00	-5,570.17	25.73%
7764 · Refuse	5,631.44	21,000.00	-15,368.56	26.82%
<b>Total Services &amp; Supplies</b>	<b>191,234.15</b>	<b>727,800.00</b>	<b>-536,565.85</b>	<b>26.28%</b>
<b>Total Expense</b>	<b>384,268.79</b>	<b>1,519,100.00</b>	<b>-1,134,831.21</b>	<b>25.3%</b>
<b>Net Ordinary Income</b>	<b>33,622.34</b>	<b>556,850.00</b>	<b>-523,227.66</b>	<b>6.04%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	279,650.00	-279,650.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>279,650.00</b>	<b>-279,650.00</b>	<b>0.0%</b>
<b>Other Expense</b>				

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<b>Capital Assets</b>				
8100 · Land & Land Improvements	25,761.35	500,000.00	-474,238.65	5.15%
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%
<b>Total Capital Assets</b>	<u>25,761.35</u>	<u>711,500.00</u>	<u>-685,738.65</u>	<u>3.62%</u>
7905 · Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
<b>Total Other Expense</b>	<u>25,761.35</u>	<u>836,500.00</u>	<u>-810,738.65</u>	<u>3.08%</u>
<b>Net Other Income</b>	<u>-25,761.35</u>	<u>-556,850.00</u>	<u>531,088.65</u>	<u>4.63%</u>
<b>Net Income</b>	<u><u>7,860.99</u></u>	<u><u>0.00</u></u>	<u><u>7,860.99</u></u>	<u><u>100.0%</u></u>

**Santa Maria Cemetery District**  
**Balance Sheet by Class**  
As of September 30, 2020

	<b>3320 - SM Cemetery</b>	<b>3321 - SM Cemetery Cap Projects</b>	<b>3323 - SM Cemetery Endowment</b>	<b>3324 - SM Cemetery Endow Int</b>	<b>3325 General Fund</b>	<b>TOTAL</b>
<b>Checking/Savings</b>						
Community Bank of Santa Maria	378,554.14	33,738.84	0.00	0.00	0.00	412,292.98
Community Bank of SM- MMKT Sav	654,554.35	0.00	0.00	0.00	0.00	654,554.35
Stifel Financial-Endow Int	0.00	0.00	0.00	399,277.10	0.00	399,277.10
Stifel Financial-Endowment	0.00	0.00	2,629,156.85	0.00	0.00	2,629,156.85
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,044,937.85	1,044,937.85
<b>Total Checking/Savings</b>	<b>1,033,108.49</b>	<b>33,738.84</b>	<b>2,629,156.85</b>	<b>399,277.10</b>	<b>1,044,937.85</b>	<b>5,140,219.13</b>