

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

58 % of the year has elapsed	<u>Jul '20 - Jan 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	410,614.00	400,000.00	10,614.00	102.65%
5221 · Open/Closing Internment Fees	197,145.00	250,000.00	-52,855.00	78.86%
5222 · Sale of Crypts/Vaults	152,698.60	205,000.00	-52,301.40	74.49%
5224 · Grave Marker Setting Fees	57,489.74	70,000.00	-12,510.26	82.13%
5225 · Sat/Sun Burial Service Fees	12,362.00	31,000.00	-18,638.00	39.88%
5226 · Endowment-Perpetual Care	112,214.40	125,000.00	-12,785.60	89.77%
5227 · Non-Residence Fees	16,877.00	25,000.00	-8,123.00	67.51%
5229 · Sale of Niches	6,620.00	15,000.00	-8,380.00	44.13%
5739 · Other Services	12,228.54	5,000.00	7,228.54	244.57%
Total Charges for Services	<u>978,249.28</u>	<u>1,126,000.00</u>	<u>-147,750.72</u>	<u>86.88%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,809.31	4,000.00	-2,190.69	45.23%
Total Intergovernmental Revenue-State	<u>1,809.31</u>	<u>4,000.00</u>	<u>-2,190.69</u>	<u>45.23%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	228.59	200.00	28.59	114.3%
Total Miscellaneous Revenue	<u>228.59</u>	<u>200.00</u>	<u>28.59</u>	<u>114.3%</u>
Taxes				
3015 - PT Prior Yr Escapes Sec	1,909.11			
3010 · Property Tax-Current Secured	456,065.72	775,000.00	-318,934.28	58.85%
3011 · Property Tax-Unitary	0.00	11,500.00	-11,500.00	0.0%
3020 · Property Tax-Current Unsecured	28,077.36	31,000.00	-2,922.64	90.57%
3023 · PT PY Corr/Escapes Unsecured	138.96	250.00	-111.04	55.58%
3029 · RDA RPTTF Residential Distrib.	2,284.25	5,000.00	-2,715.75	45.69%
3040 · Property Tax-Prior Secured	18.47	500.00	-481.53	3.69%
3050 · Property Tax-Prior Unsecured	244.60	500.00	-255.40	48.92%
3054 · Supplemental Pty Tax-Current	2,198.37	15,000.00	-12,801.63	14.66%
3056 · Supplemental Pty Tax-Prior	-20.67			
3057 · PT-506 Int, 480 CIOS/CIC Pen	20.27			
Total Taxes	<u>490,936.44</u>	<u>838,750.00</u>	<u>-347,813.56</u>	<u>58.53%</u>
Use of Money & Property				
3380 · Interest/Div Income	1,228.07	50,000.00	-48,771.93	2.46%
3409 · Other Rental of Bldgs & Land	7,500.00	57,000.00	-49,500.00	13.16%
Total Use of Money & Property	<u>8,728.07</u>	<u>107,000.00</u>	<u>-98,271.93</u>	<u>8.16%</u>
Total Income	1,479,951.69	2,075,950.00	-595,998.31	71.29%
Expense				

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Salaries & Employee Benefits				
6100 · Regular Salaries	240,135.62	445,000.00	-204,864.38	53.96%
6400 · Retirement Contribution	82,408.88	142,000.00	-59,591.12	58.03%
6475 · Retiree Medical OPEB	9,090.62	18,500.00	-9,409.38	49.14%
6500 · FICA Contribution	15,614.37	27,600.00	-11,985.63	56.57%
6550 · FICA/Medicare	3,651.73	6,500.00	-2,848.27	56.18%
6600 · Health Insurance Contribution	77,403.08	133,000.00	-55,596.92	58.2%
6610 · Life & Disability Insurance	1,236.49	1,400.00	-163.51	88.32%
6700 · Unemployment Ins Contribution	907.46	1,300.00	-392.54	69.81%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
Total Salaries & Employee Benefits	446,482.25	791,300.00	-344,817.75	56.42%
Services & Supplies				
7030 · Clothing & Personal	3,897.92	8,400.00	-4,502.08	46.4%
7053 · Telephone Service Local	2,769.35	5,500.00	-2,730.65	50.35%
7121 · Operating Supplies	3,141.45	5,700.00	-2,558.55	55.11%
7200 · MTC-Struct/Impr & Grounds	20,350.89	77,000.00	-56,649.11	26.43%
7324 · Audit & Acctg Fees	6,000.00	7,500.00	-1,500.00	80.0%
7325 · Other Professional Services	189,406.47	305,000.00	-115,593.53	62.1%
7326 · Auxiliary Expense	3,548.10	10,000.00	-6,451.90	35.48%
7363 · Equipment Maintenance	10,746.61	10,000.00	746.61	107.47%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	40,026.70	70,000.00	-29,973.30	57.18%
7450 · Office Expense	7,568.35	15,000.00	-7,431.65	50.46%
7460 · Professional & Special Service	221.50	15,000.00	-14,778.50	1.48%
7506 · Administration Fees	9,647.41	18,600.00	-8,952.59	51.87%
7507 · ADP Payroll Fees	3,189.68	5,200.00	-2,010.32	61.34%
7508 · Legal Fees	2,338.11	20,000.00	-17,661.89	11.69%
7510 · Contractual Services	18,900.00	40,000.00	-21,100.00	47.25%
7731 · Gasoline-Oil-Fuel	4,812.11	10,500.00	-5,687.89	45.83%
7732 · Training & Travel	0.00	5,900.00	-5,900.00	0.0%
7760 · Utilities	24,741.67	30,000.00	-5,258.33	82.47%
7763 · Water	3,835.92	7,500.00	-3,664.08	51.15%
7764 · Refuse	11,819.93	21,000.00	-9,180.07	56.29%
Total Services & Supplies	406,745.39	727,800.00	-321,054.61	55.89%
Total Expense	853,227.64	1,519,100.00	-665,872.36	56.17%
Net Ordinary Income	626,724.05	556,850.00	69,874.05	112.55%
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%

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Other Expense				
Capital Assets				
8100 - Land & Land Improvements	59,449.90	500,000.00	-440,550.10	11.89%
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>59,449.90</u>	<u>711,500.00</u>	<u>-652,050.10</u>	<u>8.36%</u>
7905 - Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
Total Other Expense	<u>59,449.90</u>	<u>836,500.00</u>	<u>-777,050.10</u>	<u>7.11%</u>
Net Other Income	<u>-59,449.90</u>	<u>-556,850.00</u>	<u>497,400.10</u>	<u>10.68%</u>
Net Income	<u><u>567,274.15</u></u>	<u><u>0.00</u></u>	<u><u>567,274.15</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of January 31, 2021

	3320 - SM Cemetery	3321 - SM Cemetery Cap Projects	3323-SM Cemetery Endowment	3324-SM Cemetery Endow Int	3325 General Fund	TOTAL
ASSETS						
Current Assets						
Checking/Savings						
Community Bank of Santa Maria	956,401.96	33,738.84	0.00	0.00	0.00	990,140.80
Community Bank of SM- MMKT Sav	654,966.90	0.00	0.00	0.00	0.00	654,966.90
Stifel Financial-Endow Int	0.00	0.00	2,154.28	412,754.91	0.00	414,909.19
Stifel Financial-Endowment	0.00	0.00	2,633,282.74	0.00	0.00	2,633,282.74
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,056,036.33	1,056,036.33
Total Checking/Savings	1,611,368.86	33,738.84	2,635,437.02	412,754.91	1,056,036.33	5,749,335.96