

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

75% of the year has elapsed

Ordinary Income/Expense

Income

Charges for Services

	<u>Jul '20 - Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
5220 - Sale of Ground/Lots	548,664.00	400,000.00	148,664.00	137.17%
5221 - Open/Closing Internment Fees	257,165.00	250,000.00	7,165.00	102.87%
5222 - Sale of Crypts/Vaults	199,496.04	205,000.00	-5,503.96	97.32%
5224 - Grave Marker Setting Fees	74,559.19	70,000.00	4,559.19	106.51%
5225 - Sat/Sun Burial Service Fees	21,749.00	31,000.00	-9,251.00	70.16%
5226 - Endowment-Perpetual Care	152,854.40	125,000.00	27,854.40	122.28%
5227 - Non-Residence Fees	23,117.00	25,000.00	-1,883.00	92.47%
5229 - Sale of Niches	10,920.00	15,000.00	-4,080.00	72.8%
5739 - Other Services	12,308.54	5,000.00	7,308.54	246.17%
Total Charges for Services	1,300,833.17	1,126,000.00	174,833.17	115.53%

Intergovernmental Revenue-Fed

4690 - Payments in Lieu of Taxes	1,590.29			
Total Intergovernmental Revenue-Fed	1,590.29			

Intergovernmental Revenue-State

4220 - Homeowners Property Tax Relief	1,809.31	4,000.00	-2,190.69	45.23%
Total Intergovernmental Revenue-State	1,809.31	4,000.00	-2,190.69	45.23%

Miscellaneous Revenue

5909 - Other Miscellaneous Revenue	228.59	200.00	28.59	114.3%
Total Miscellaneous Revenue	228.59	200.00	28.59	114.3%

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	490,936.44	838,750.00	-347,813.56	58.53%

Use of Money & Property

3380 - Interest/Div Income	1,631.90	50,000.00	-48,368.10	3.26%
3409 - Other Rental of Bldgs & Land	7,500.00	57,000.00	-49,500.00	13.16%
Total Use of Money & Property	9,131.90	107,000.00	-97,868.10	8.53%

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	<u>Jul '20 - Mar 21</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Total Income	1,804,529.70	2,075,950.00	-271,420.30	86.93%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	322,048.66	445,000.00	-122,951.34	72.37%
6400 · Retirement Contribution	106,618.93	142,000.00	-35,381.07	75.08%
6475 · Retiree Medical OPEB	11,687.94	18,500.00	-6,812.06	63.18%
6500 · FICA Contribution	18,823.30	27,600.00	-8,776.70	68.2%
6550 · FICA/Medicare	4,402.22	6,500.00	-2,097.78	67.73%
6600 · Health Insurance Contribution	101,015.73	133,000.00	-31,984.27	75.95%
6610 · Life & Disability Insurance	1,236.49	1,400.00	-163.51	88.32%
6700 · Unemployment Ins Contribution	870.17	1,300.00	-429.83	66.94%
6900 · Workers Compensation	16,034.00	16,000.00	34.00	100.21%
Total Salaries & Employee Benefits	<u>582,737.44</u>	<u>791,300.00</u>	<u>-208,562.56</u>	<u>73.64%</u>
Services & Supplies				
7030 · Clothing & Personal	5,213.26	8,400.00	-3,186.74	62.06%
7053 · Telephone Service Local	3,916.48	5,500.00	-1,583.52	71.21%
7121 · Operating Supplies	3,557.87	5,700.00	-2,142.13	62.42%
7200 · MTC-Struct/Impr & Grounds	22,716.66	77,000.00	-54,283.34	29.5%
7324 · Audit & Acctg Fees	7,270.00	7,500.00	-230.00	96.93%
7325 · Other Professional Services	241,989.80	305,000.00	-63,010.20	79.34%
7326 · Auxiliary Expense	4,148.10	10,000.00	-5,851.90	41.48%
7363 · Equipment Maintenance	14,748.42	10,000.00	4,748.42	147.48%
7381 · Professional Liab. Insurance	39,783.22	40,000.00	-216.78	99.46%
7440 · Miscellaneous Expense	57,752.55	70,000.00	-12,247.45	82.5%
7450 · Office Expense	11,988.74	15,000.00	-3,011.26	79.93%
7460 · Professional & Special Service	275.00	15,000.00	-14,725.00	1.83%
7506 · Administration Fees	12,498.37	18,600.00	-6,101.63	67.2%
7507 · ADP Payroll Fees	4,126.43	5,200.00	-1,073.57	79.35%
7508 · Legal Fees	3,481.79	20,000.00	-16,518.21	17.41%
7510 · Contractual Services	24,300.00	40,000.00	-15,700.00	60.75%
7731 · Gasoline-Oil-Fuel	5,735.09	10,500.00	-4,764.91	54.62%
7732 · Training & Travel	0.00	5,900.00	-5,900.00	0.0%
7760 · Utilities	26,862.64	30,000.00	-3,137.36	89.54%
7763 · Water	5,612.52	7,500.00	-1,887.48	74.83%
7764 · Refuse	14,503.69	21,000.00	-6,496.31	69.07%
Total Services & Supplies	<u>510,480.63</u>	<u>727,800.00</u>	<u>-217,319.37</u>	<u>70.14%</u>
Total Expense	<u>1,093,218.07</u>	<u>1,519,100.00</u>	<u>-425,881.93</u>	<u>71.97%</u>
Net Ordinary Income	711,311.63	556,850.00	154,461.63	127.74%

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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	66,252.60	500,000.00	-433,747.40	13.25%
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>66,252.60</u>	<u>711,500.00</u>	<u>-645,247.40</u>	<u>9.31%</u>
7905 · Reserving Perpetual Care(endow)	0.00	125,000.00	-125,000.00	0.0%
Total Other Expense	<u>66,252.60</u>	<u>836,500.00</u>	<u>-770,247.40</u>	<u>7.92%</u>
Net Other Income	<u>-66,252.60</u>	<u>-556,850.00</u>	<u>490,597.40</u>	<u>11.9%</u>
Net Income	<u><u>645,059.03</u></u>	<u><u>0.00</u></u>	<u><u>645,059.03</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of March 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	1,043,666.39	33,738.84	0.00	0.00	0.00	1,077,405.23
Community Bank of SM- MMKT Sav	655,370.73	0.00	0.00	0.00	0.00	655,370.73
Stifel Financial-Endow Int	0.00	0.00	2,154.28	420,856.64	0.00	423,010.92
Stifel Financial-Endowment	0.00	0.00	2,612,065.99	0.00	0.00	2,612,065.99
Stifel Financial - General Fund	0.00	0.00	0.00	0.00	1,051,870.48	1,051,870.48
Total Checking/Savings	<u>1,699,037.12</u>	<u>33,738.84</u>	<u>2,614,220.27</u>	<u>420,856.64</u>	<u>1,051,870.48</u>	<u>5,819,723.35</u>