

Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
July 2018 through April 2019

83% of year elapsed	Jul '18 - Apr 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	286,066.00	315,000.00	-28,934.00	90.82%
5221 · Open/Closing Internment Fees	204,850.00	264,000.00	-59,150.00	77.6%
5222 · Sale of Crypts/Vaults	165,742.70	208,000.00	-42,257.30	79.68%
5224 · Grave Marker Setting Fees	66,005.00	69,400.00	-3,395.00	95.11%
5225 · Sat/Sun Burial Service Fees	37,950.00	28,000.00	9,950.00	135.54%
5226 · Perpetual Care	98,894.00	120,000.00	-21,106.00	82.41%
5227 · Non-Residence Fees	19,045.00	28,000.00	-8,955.00	68.02%
5229 · Sale of Niches	3,250.00	8,000.00	-4,750.00	40.63%
5739 · Other Services	1,905.00	5,000.00	-3,095.00	38.1%
Total Charges for Services	883,707.70	1,045,400.00	-161,692.30	84.53%
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	0.00	300.00	-300.00	0.0%
Total Intergovernmental Revenue-Fed	0.00	300.00	-300.00	0.0%
Intergovernmental Revenue-State				
4160 · State Aid for Disaster	1,790.84			
4220 · Homeowners Property Tax Relief	1,850.97	3,000.00	-1,149.03	61.7%
Total Intergovernmental Revenue-State	3,641.81	3,000.00	641.81	121.39%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	18.60	1,500.00	-1,481.40	1.24%
Total Miscellaneous Revenue	18.60	1,500.00	-1,481.40	1.24%
Taxes				
3015 · PT Prior Yr Escapes Sec	24.96	200.00	-175.04	12.48%
3010 · Property Tax-Current Secured	726,063.80	695,000.00	31,063.80	104.47%
3011 · Property Tax-Unitary	-21.55	10,000.00	-10,021.55	-0.22%
3020 · Property Tax-Current Unsecured	25,643.90	33,300.00	-7,656.10	77.01%
3023 · PT PY Corr/Escapes Unsecured	125.02			
3029 · RDA RPTTF Residential Distrib.	5,015.45	5,250.00	-234.55	95.53%
3040 · Property Tax-Prior Secured	2.45	1,000.00	-997.55	0.25%
3050 · Property Tax-Prior Unsecured	-311.24			
3054 · Supplemental Pty Tax-Current	-547.62	2,550.00	-3,097.62	-21.48%
3056 · Supplemental Pty Tax-Prior	91.70	500.00	-408.30	18.34%
3057 · PT-506 Int, 480 CIOS/CIC Pen	-185.68			
Total Taxes	755,901.19	747,800.00	8,101.19	101.08%
Use of Money & Property				
3380 · Interest/Div Income	2,088.49	2,000.00	88.49	104.43%
3381 · Unrealized Gain/Loss on Invest	86,738.43			
Total Use of Money & Property	88,826.92	2,000.00	86,826.92	4,441.35%
Total Income	1,732,096.22	1,800,000.00	-67,903.78	96.23%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	332,807.22	405,000.00	-72,192.78	82.18%
6400 · Retirement Contribution	119,168.66	137,000.00	-17,831.34	86.98%
6475 · Retiree Medical OPEB	13,694.82	18,500.00	-4,805.18	74.03%
6500 · FICA Contribution	20,618.21	26,000.00	-5,381.79	79.3%
6550 · FICA/Medicare	4,821.98	6,000.00	-1,178.02	80.37%
6600 · Health Insurance Contribution	112,892.97	130,000.00	-17,107.03	86.84%

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6610 · Life & Disability Insurance	1,062.90	1,200.00	-137.10	88.58%
6700 · Unemployment Ins Contribution	967.18	1,300.00	-332.82	74.4%
6900 · Workers Compensation	12,915.00	13,000.00	-85.00	99.35%
Total Salaries & Employee Benefits	618,948.94	738,000.00	-119,051.06	83.87%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	5,332.43	6,500.00	-1,167.57	82.04%
7053 · Telephone Service Local	3,430.72	4,500.00	-1,069.28	76.24%
7121 · Operating Supplies	3,666.15	8,800.00	-5,133.85	41.66%
7200 · MTC-Struct/Impr & Grounds	52,737.59	100,500.00	-47,762.41	52.48%
7324 · Audit & Acctg Fees	6,790.00	7,200.00	-410.00	94.31%
7325 · Other Professional Services	156,388.92	200,000.00	-43,611.08	78.19%
7326 · Auxiliary Expense	2,699.00	7,000.00	-4,301.00	38.56%
7363 · Equipment Maintenance	11,684.98	20,000.00	-8,315.02	58.43%
7381 · Professional Liab. Insurance	33,181.00	33,100.00	81.00	100.25%
7440 · Miscellaneous Expense	45,325.00	65,000.00	-19,675.00	69.73%
7450 · Office Expense	7,168.25	8,000.00	-831.75	89.6%
7460 · Professional & Special Service	2,236.14	13,500.00	-11,263.86	16.56%
7506 · Administration Fees	25,791.80	16,000.00	9,791.80	161.2%
7507 · ADP Payroll Fees	4,081.24	5,100.00	-1,018.76	80.02%
7508 · Legal Fees	10,124.59	13,000.00	-2,875.41	77.88%
7510 · Contractual Services	27,645.00	30,000.00	-2,355.00	92.15%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	7,790.74	14,000.00	-6,209.26	55.65%
7732 · Training & Travel	5,546.06	5,300.00	246.06	104.64%
7760 · Utilities	18,734.68	37,000.00	-18,265.32	50.63%
7763 · Water	3,112.08	4,000.00	-887.92	77.8%
7764 · Refuse	18,160.82	20,000.00	-1,839.18	90.8%
Total Services & Supplies	451,627.19	624,000.00	-172,372.81	72.38%
Total Expense	1,070,576.13	1,362,000.00	-291,423.87	78.6%
Net Ordinary Income	661,520.09	438,000.00	223,520.09	151.03%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	208,668.00	291,000.00	-82,332.00	71.71%
8200 · Structures & Struct Improvement	0.00	7,000.00	-7,000.00	0.0%
8300 · Equipment	0.00	20,000.00	-20,000.00	0.0%
Total Capital Assets	208,668.00	318,000.00	-109,332.00	65.62%
7905 · Reserving Perpetual Care(endow)	0.00	120,000.00	-120,000.00	0.0%
Total Other Expense	208,668.00	438,000.00	-229,332.00	47.64%
Net Other Income	-208,668.00	-438,000.00	229,332.00	47.64%
Net Income	452,852.09	0.00	452,852.09	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of April 30, 2019

	<u>3320 - SM Cemetery</u>	<u>3321 - SM Cemetery Cap Projects</u>	<u>3322 - SM Cemetery Debt Serv</u>	<u>3323 - SM Cemetery Endowment</u>	<u>3324 - SM Cemetery Endow Int</u>	<u>3325 Wells Fargo General</u>	<u>TOTAL</u>
Checking/Savings							
Community Bank of Santa Maria	350,344.96	15,357.35	18,381.49	0.00	0.00	0.00	384,083.80
Community Bank of SM- MMKT Sav	751,019.72	0.00	0.00	0.00	0.00	0.00	751,019.72
Wells Fargo - General Account	0.00	0.00	0.00	0.00	0.00	994,278.59	994,278.59
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	0.00	303,869.05	0.00	303,869.05
Wells Fargo Advisors- Endowment	0.00	0.00	0.00	2,281,979.20	0.00	0.00	2,281,979.20
Total Checking/Savings	<u>1,101,364.68</u>	<u>15,357.35</u>	<u>18,381.49</u>	<u>2,281,979.20</u>	<u>303,869.05</u>	<u>994,278.59</u>	<u>4,715,230.36</u>