

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

67% of year elapsed	Jul '18 - Feb 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 - Sale of Ground/Lots	248,801.00	315,000.00	-66,199.00	78.98%
5221 - Open/Closing Internment Fees	172,950.00	264,000.00	-91,050.00	65.51%
5222 - Sale of Crypts/Vaults	140,534.30	208,000.00	-67,465.70	67.57%
5224 - Grave Marker Setting Fees	53,070.00	69,400.00	-16,330.00	76.47%
5225 - Sat/Sun Burial Service Fees	29,900.00	28,000.00	1,900.00	106.79%
5226 - Perpetual Care	84,414.00	120,000.00	-35,586.00	70.35%
5227 - Non-Residence Fees	16,265.00	28,000.00	-11,735.00	58.09%
5229 - Sale of Niches	3,250.00	8,000.00	-4,750.00	40.63%
5739 - Other Services	1,645.00	5,000.00	-3,355.00	32.9%
Total Charges for Services	750,829.30	1,045,400.00	-294,570.70	71.82%
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	-15.01	200.00	-215.01	-7.51%
3010 - Property Tax-Current Secured	414,048.94	695,000.00	-280,951.06	59.58%
3011 - Property Tax-Unitary	8.85	10,000.00	-9,991.15	0.09%
3020 - Property Tax-Current Unsecured	25,718.35	33,300.00	-7,581.65	77.23%
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	-796.56	2,550.00	-3,346.56	-31.24%
3056 - Supplemental Pty Tax-Prior	91.19	500.00	-408.81	18.24%
3057 - PT-506 Int, 480 CIOS/CIC Pen	-185.68			
Total Taxes	443,701.76	747,800.00	-304,098.24	59.33%
Use of Money & Property				
3380 - Interest/Div Income	1,324.71	2,000.00	-675.29	66.24%
3381 - Unrealized Gain/Loss on Invest	58,153.96			
Total Use of Money & Property	59,478.67	2,000.00	57,478.67	2,973.93%
Total Income	1,257,670.14	1,800,000.00	-542,329.86	69.87%
Expense				
Salaries & Employee Benefits				
6100 - Regular Salaries	262,348.80	405,000.00	-142,651.20	64.78%
6400 - Retirement Contribution	98,780.71	137,000.00	-38,219.29	72.1%
6475 - Retiree Medical OPEB	11,532.48	18,500.00	-6,967.52	62.34%
6500 - FICA Contribution	16,260.71	26,000.00	-9,739.29	62.54%

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6550 - FICA/Medicare	3,802.89	6,000.00	-2,197.11	63.38%
6600 - Health Insurance Contribution	92,441.33	130,000.00	-37,558.67	71.11%
6610 - Life & Disability Insurance	708.60	1,200.00	-491.40	59.05%
6700 - Unemployment Ins Contribution	908.97	1,300.00	-391.03	69.92%
6900 - Workers Compensation	12,915.00	13,000.00	-85.00	99.35%
Total Salaries & Employee Benefits	499,699.49	738,000.00	-238,300.51	67.71%
Services & Supplies				
7005 - Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 - Clothing & Personal	4,172.66	6,500.00	-2,327.34	64.2%
7053 - Telephone Service Local	2,999.44	4,500.00	-1,500.56	66.65%
7121 - Operating Supplies	3,294.26	8,800.00	-5,505.74	37.44%
7200 - MTC-Struct/Impr & Grounds	36,611.82	100,500.00	-63,888.18	36.43%
7324 - Audit & Acctg Fees	6,790.00	7,200.00	-410.00	94.31%
7325 - Other Professsional Services	128,338.92	200,000.00	-71,661.08	64.17%
7326 - Auxiliary Expense	2,199.00	7,000.00	-4,801.00	31.41%
7363 - Equipment Maintenance	10,090.38	20,000.00	-9,909.62	50.45%
7381 - Professional Liab. Insurance	33,181.00	33,100.00	81.00	100.25%
7440 - Miscellaneous Expense	35,593.00	65,000.00	-29,407.00	54.76%
7450 - Office Expense	5,994.30	8,000.00	-2,005.70	74.93%
7460 - Professional & Special Service	2,209.89	13,500.00	-11,290.11	16.37%
7506 - Administration Fees	11,449.85	16,000.00	-4,550.15	71.56%
7507 - ADP Payroll Fees	3,209.87	5,100.00	-1,890.13	62.94%
7508 - Legal Fees	8,786.03	13,000.00	-4,213.97	67.59%
7510 - Contractural Services	20,100.00	30,000.00	-9,900.00	67.0%
7655 - Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 - Gasoline-Oil-Fuel	7,706.52	14,000.00	-6,293.48	55.05%
7732 - Training & Travel	3,201.62	5,300.00	-2,098.38	60.41%
7760 - Utilities	17,705.58	37,000.00	-19,294.42	47.85%
7763 - Water	2,355.28	4,000.00	-1,644.72	58.88%
7764 - Refuse	13,599.28	20,000.00	-6,400.72	68.0%
Total Services & Supplies	359,588.70	624,000.00	-264,411.30	57.63%
Total Expense	859,288.19	1,362,000.00	-502,711.81	63.09%
Net Ordinary Income	398,381.95	438,000.00	-39,618.05	90.96%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 - Land & Land Improvements	207,468.00	291,000.00	-83,532.00	71.3%
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	207,468.00	318,000.00	-110,532.00	65.24%
7905 - Reserving Perpetual Care(endow)	0.00	120,000.00	-120,000.00	0.0%
Total Other Expense	207,468.00	438,000.00	-230,532.00	47.37%
Net Other Income	-207,468.00	-438,000.00	230,532.00	47.37%
Net Income	190,913.95	0.00	190,913.95	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of February 28, 2019

	3320 - SM Cemetery	3321 - SM Cemetery Cap Projects	3322 - SM Cemetery Debt Serv	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	TOTAL
Checking/Savings						
Community Bank of Santa Maria	607,456.26	15,357.35	18,381.49	0.00	0.00	641,195.10
Community Bank of SM- MMKT Sav	750,517.92	0.00	0.00	0.00	0.00	750,517.92
Community West	253,758.98	0.00	0.00	0.00	0.00	253,758.98
Heritage Oaks Bank (fr-Mission)	252,393.88	0.00	0.00	0.00	0.00	252,393.88
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	0.00	291,262.20	291,262.20
Wells Fargo Advisors- Endowment	0.00	0.00	0.00	2,260,280.17	0.00	2,260,280.17
Total Checking/Savings	1,864,127.04	15,357.35	18,381.49	2,260,280.17	291,262.20	4,449,408.25