

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

59% of year elapsed	Jul '18 - Jan 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	226,561.00	315,000.00	-88,439.00	71.92%
5221 · Open/Closing Internment Fees	152,840.00	264,000.00	-111,160.00	57.89%
5222 · Sale of Crypts/Vaults	124,316.48	208,000.00	-83,683.52	59.77%
5224 · Grave Marker Setting Fees	44,395.00	69,400.00	-25,005.00	63.97%
5225 · Sat/Sun Burial Service Fees	28,750.00	28,000.00	750.00	102.68%
5226 · Perpetual Care	76,611.00	120,000.00	-43,389.00	63.84%
5227 · Non-Residence Fees	14,235.00	28,000.00	-13,765.00	50.84%
5229 · Sale of Niches	3,250.00	8,000.00	-4,750.00	40.63%
5739 · Other Services	1,565.00	5,000.00	-3,435.00	31.3%
Total Charges for Services	672,523.48	1,045,400.00	-372,876.52	64.33%
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	987.69	2,000.00	-1,012.31	49.39%
3381 · Unrealized Gain/Loss on Invest	52,921.89			
Total Use of Money & Property	53,909.58	2,000.00	51,909.58	2,695.48%
Total Income	1,173,795.23	1,800,000.00	-626,204.77	65.21%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	229,465.19	405,000.00	-175,534.81	56.66%
6400 · Retirement Contribution	86,152.58	137,000.00	-50,847.42	62.89%
6475 · Retiree Medical OPEB	10,090.92	18,500.00	-8,409.08	54.55%
6500 · FICA Contribution	14,221.80	26,000.00	-11,778.20	54.7%
6550 · FICA/Medicare	3,326.05	6,000.00	-2,673.95	55.43%
6600 · Health Insurance Contribution	82,134.34	130,000.00	-47,865.66	63.18%

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6610 · Life & Disability Insurance	708.60	1,200.00	-491.40	59.05%
6700 · Unemployment Ins Contribution	648.25	1,300.00	-651.75	49.87%
6900 · Workers Compensation	12,915.00	13,000.00	-85.00	99.35%
Total Salaries & Employee Benefits	439,662.73	738,000.00	-298,337.27	59.58%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	3,716.20	6,500.00	-2,783.80	57.17%
7053 · Telephone Service Local	2,664.77	4,500.00	-1,835.23	59.22%
7121 · Operating Supplies	2,517.60	8,800.00	-6,282.40	28.61%
7200 · MTC-Struct/Impr & Grounds	32,096.87	100,500.00	-68,403.13	31.94%
7324 · Audit & Acctg Fees	3,790.00	7,200.00	-3,410.00	52.64%
7325 · Other Professional Services	113,488.93	200,000.00	-86,511.07	56.74%
7326 · Auxiliary Expense	2,199.00	7,000.00	-4,801.00	31.41%
7363 · Equipment Maintenance	8,316.17	20,000.00	-11,683.83	41.58%
7381 · Professional Liab. Insurance	33,181.00	33,100.00	81.00	100.25%
7440 · Miscellaneous Expense	24,330.00	65,000.00	-40,670.00	37.43%
7450 · Office Expense	5,430.04	8,000.00	-2,569.96	67.88%
7460 · Professional & Special Service	2,192.39	13,500.00	-11,307.61	16.24%
7506 · Administration Fees	9,834.25	16,000.00	-6,165.75	61.46%
7507 · ADP Payroll Fees	2,743.01	5,100.00	-2,356.99	53.79%
7508 · Legal Fees	8,135.68	13,000.00	-4,864.32	62.58%
7510 · Contractual Services	17,400.00	30,000.00	-12,600.00	58.0%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	7,133.59	14,000.00	-6,866.41	50.95%
7732 · Training & Travel	3,201.62	5,300.00	-2,098.38	60.41%
7760 · Utilities	17,249.59	37,000.00	-19,750.41	46.62%
7763 · Water	1,922.73	4,000.00	-2,077.27	48.07%
7764 · Refuse	11,517.11	20,000.00	-8,482.89	57.59%
Total Services & Supplies	313,060.55	624,000.00	-310,939.45	50.17%
Total Expense	752,723.28	1,362,000.00	-609,276.72	55.27%
Net Ordinary Income	421,071.95	438,000.00	-16,928.05	96.14%
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	213,603.95	0.00	213,603.95	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of January 31, 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	639,678.97	15,357.35	18,381.49	0.00	0.00	673,417.81
Community Bank of SM- MMKT Sav	750,287.69	0.00	0.00	0.00	0.00	750,287.69
Community West	253,700.59	0.00	0.00	0.00	0.00	253,700.59
Heritage Oaks Bank (fr-Mission)	252,345.48	0.00	0.00	0.00	0.00	252,345.48
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	0.00	291,037.94	291,037.94
Wells Fargo Advisors- Endowment	0.00	0.00	0.00	2,255,272.36	0.00	2,255,272.36
Total Checking/Savings	1,896,012.73	15,357.35	18,381.49	2,255,272.36	291,037.94	4,476,061.87