

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

100% of year elapsed

	<u>Jul '18 - Jun 19</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	336,276.00	315,000.00	21,276.00	106.75%
5221 · Open/Closing Internment Fees	249,320.00	264,000.00	-14,680.00	94.44%
5222 · Sale of Crypts/Vaults	201,747.24	208,000.00	-6,252.76	96.99%
5224 · Grave Marker Setting Fees	77,010.00	69,400.00	7,610.00	110.97%
5225 · Sat/Sun Burial Service Fees	46,000.00	28,000.00	18,000.00	164.29%
5226 · Perpetual Care	117,706.00	120,000.00	-2,294.00	98.09%
5227 · Non-Residence Fees	20,590.00	28,000.00	-7,410.00	73.54%
5229 · Sale of Niches	3,250.00	8,000.00	-4,750.00	40.63%
5739 · Other Services	2,145.00	5,000.00	-2,855.00	42.9%
Total Charges for Services	1,054,044.24	1,045,400.00	8,644.24	100.83%
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	2,406.26	3,000.00	-593.74	80.21%
Total Intergovernmental Revenue-State	4,197.10	3,000.00	1,197.10	139.9%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	232.91	1,500.00	-1,267.09	15.53%
Total Miscellaneous Revenue	232.91	1,500.00	-1,267.09	15.53%
Taxes				
3015 - PT Prior Yr Escapes Sec	-3,524.51	200.00	-3,724.51	-1,762.26%
3010 · Property Tax-Current Secured	745,958.52	695,000.00	50,958.52	107.33%
3011 · Property Tax-Unitary	11,127.94	10,000.00	1,127.94	111.28%
3020 · Property Tax-Current Unsecured	26,362.49	33,300.00	-6,937.51	79.17%
3023 · PT PY Corr/Escapes Unsecured	-66.88			
3029 · RDA RPTTF Residential Distrib.	8,159.65	5,250.00	2,909.65	155.42%
3040 · Property Tax-Prior Secured	4,085.84	1,000.00	3,085.84	408.58%
3050 · Property Tax-Prior Unsecured	916.11			
3054 · Supplemental Pty Tax-Current	14,067.63	2,550.00	11,517.63	551.67%
3056 · Supplemental Pty Tax-Prior	411.38	500.00	-88.62	82.28%
3057 · PT-506 Int, 480 CIOS/CIC Pen	-132.46			
Total Taxes	807,365.71	747,800.00	59,565.71	107.97%
Use of Money & Property				
3380 · Interest/Div Income	3,490.00	2,000.00	1,490.00	174.5%
3381 · Unrealized Gain/Loss on Invest	131,298.36			
Total Use of Money & Property	134,788.36	2,000.00	132,788.36	6,739.42%
Total Income	2,000,628.32	1,800,000.00	200,628.32	111.15%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	398,953.83	405,000.00	-6,046.17	98.51%
6400 · Retirement Contribution	143,680.67	137,000.00	6,680.67	104.88%
6475 · Retiree Medical OPEB	16,577.94	18,500.00	-1,922.06	89.61%
6500 · FICA Contribution	24,719.30	26,000.00	-1,280.70	95.07%
6550 · FICA/Medicare	5,781.11	6,000.00	-218.89	96.35%

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6600 · Health Insurance Contribution	131,202.28	130,000.00	1,202.28	100.93%
6610 · Life & Disability Insurance	1,449.60	1,200.00	249.60	120.8%
6700 · Unemployment Ins Contribution	981.58	1,300.00	-318.42	75.51%
6900 · Workers Compensation	12,915.00	13,000.00	-85.00	99.35%
Total Salaries & Employee Benefits	736,261.31	738,000.00	-1,738.69	99.76%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	6,584.14	6,500.00	84.14	101.29%
7053 · Telephone Service Local	4,213.68	4,500.00	-286.32	93.64%
7121 · Operating Supplies	5,028.55	8,800.00	-3,771.45	57.14%
7200 · MTC-Struct/Impr & Grounds	76,780.34	100,500.00	-23,719.66	76.4%
7324 · Audit & Acctg Fees	6,790.00	7,200.00	-410.00	94.31%
7325 · Other Professional Services	188,770.17	200,000.00	-11,229.83	94.39%
7326 · Auxiliary Expense	3,749.00	7,000.00	-3,251.00	53.56%
7363 · Equipment Maintenance	14,007.68	20,000.00	-5,992.32	70.04%
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	8,806.64	8,000.00	806.64	110.08%
7460 · Professional & Special Service	13,698.14	13,500.00	198.14	101.47%
7506 · Administration Fees	16,732.21	16,000.00	732.21	104.58%
7507 · ADP Payroll Fees	4,843.76	5,100.00	-256.24	94.98%
7508 · Legal Fees	13,487.09	13,000.00	487.09	103.75%
7510 · Contractual Services	33,545.00	30,000.00	3,545.00	111.82%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	10,232.22	14,000.00	-3,767.78	73.09%
7732 · Training & Travel	5,546.06	5,300.00	246.06	104.64%
7760 · Utilities	21,467.73	37,000.00	-15,532.27	58.02%
7763 · Water	4,661.84	4,000.00	661.84	116.55%
7764 · Refuse	21,934.16	20,000.00	1,934.16	109.67%
Total Services & Supplies	539,384.41	624,000.00	-84,615.59	86.44%
Total Expense	1,275,645.72	1,362,000.00	-86,354.28	93.66%
Net Ordinary Income	724,982.60	438,000.00	286,982.60	165.52%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	273,359.52	291,000.00	-17,640.48	93.94%
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	273,359.52	318,000.00	-44,640.48	85.96%
7905 · Reserving Perpetual Care(endow)	117,706.00	120,000.00	-2,294.00	98.09%
Total Other Expense	391,065.52	438,000.00	-46,934.48	89.28%
Net Other Income	-391,065.52	-438,000.00	46,934.48	89.28%
Net Income	333,917.08	0.00	333,917.08	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of June 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	241,109.24	15,357.35	18,381.49	0.00	0.00	0.00	274,848.08
Community Bank of SM- MMKT Sav	751,521.85	0.00	0.00	0.00	0.00	0.00	751,521.85
Wells Fargo - General Account	0.00	0.00	0.00	0.00	0.00	1,000,460.36	1,000,460.36
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	0.00	317,167.33	0.00	317,167.33
Wells Fargo Advisors- Endowment	0.00	0.00	0.00	2,307,059.08	0.00	0.00	2,307,059.08
Total Checking/Savings	<u>992,631.09</u>	<u>15,357.35</u>	<u>18,381.49</u>	<u>2,307,059.08</u>	<u>317,167.33</u>	<u>1,000,460.36</u>	<u>4,651,056.70</u>