

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

75% of year elapsed	Jul '18 - Mar 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	269,301.00	315,000.00	-45,699.00	85.49%
5221 · Open/Closing Internment Fees	188,900.00	264,000.00	-75,100.00	71.55%
5222 · Sale of Crypts/Vaults	153,281.00	208,000.00	-54,719.00	73.69%
5224 · Grave Marker Setting Fees	59,005.00	69,400.00	-10,395.00	85.02%
5225 · Sat/Sun Burial Service Fees	35,650.00	28,000.00	7,650.00	127.32%
5226 · Perpetual Care	93,031.00	120,000.00	-26,969.00	77.53%
5227 · Non-Residence Fees	17,280.00	28,000.00	-10,720.00	61.71%
5229 · Sale of Niches	3,250.00	8,000.00	-4,750.00	40.63%
5739 · Other Services	1,685.00	5,000.00	-3,315.00	33.7%
Total Charges for Services	821,383.00	1,045,400.00	-224,017.00	78.57%
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	1,693.77	2,000.00	-306.23	84.69%
3381 · Unrealized Gain/Loss on Invest	87,056.42			
Total Use of Money & Property	88,750.19	2,000.00	86,750.19	4,437.51%
Total Income	1,357,495.36	1,800,000.00	-442,504.64	75.42%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	292,931.13	405,000.00	-112,068.87	72.33%
6400 · Retirement Contribution	104,863.39	137,000.00	-32,136.61	76.54%
6475 · Retiree Medical OPEB	12,253.26	18,500.00	-6,246.74	66.23%
6500 · FICA Contribution	18,156.69	26,000.00	-7,843.31	69.83%
6550 · FICA/Medicare	4,246.30	6,000.00	-1,753.70	70.77%
6600 · Health Insurance Contribution	102,859.06	130,000.00	-27,140.94	79.12%

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6610 · Life & Disability Insurance	1,062.90	1,200.00	-137.10	88.58%
6700 · Unemployment Ins Contribution	959.98	1,300.00	-340.02	73.85%
6900 · Workers Compensation	12,915.00	13,000.00	-85.00	99.35%
Total Salaries & Employee Benefits	550,247.71	738,000.00	-187,752.29	74.56%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	4,628.50	6,500.00	-1,871.50	71.21%
7053 · Telephone Service Local	3,379.54	4,500.00	-1,120.46	75.1%
7121 · Operating Supplies	3,666.15	8,800.00	-5,133.85	41.66%
7200 · MTC-Struct/Impr & Grounds	42,577.63	100,500.00	-57,922.37	42.37%
7324 · Audit & Acctg Fees	6,790.00	7,200.00	-410.00	94.31%
7325 · Other Professional Services	142,363.92	200,000.00	-57,636.08	71.18%
7326 · Auxiliary Expense	2,449.00	7,000.00	-4,551.00	34.99%
7363 · Equipment Maintenance	10,795.98	20,000.00	-9,204.02	53.98%
7381 · Professional Liab. Insurance	33,181.00	33,100.00	81.00	100.25%
7440 · Miscellaneous Expense	40,459.00	65,000.00	-24,541.00	62.25%
7450 · Office Expense	6,228.57	8,000.00	-1,771.43	77.86%
7460 · Professional & Special Service	2,218.64	13,500.00	-11,281.36	16.43%
7506 · Administration Fees	13,113.17	16,000.00	-2,886.83	81.96%
7507 · ADP Payroll Fees	3,759.58	5,100.00	-1,340.42	73.72%
7508 · Legal Fees	8,786.03	13,000.00	-4,213.97	67.59%
7510 · Contractual Services	22,800.00	30,000.00	-7,200.00	76.0%
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	3,591.38	5,300.00	-1,708.62	67.76%
7760 · Utilities	18,229.55	37,000.00	-18,770.45	49.27%
7763 · Water	2,733.68	4,000.00	-1,266.32	68.34%
7764 · Refuse	15,268.32	20,000.00	-4,731.68	76.34%
Total Services & Supplies	394,810.38	624,000.00	-229,189.62	63.27%
Total Expense	945,058.09	1,362,000.00	-416,941.91	69.39%
Net Ordinary Income	412,437.27	438,000.00	-25,562.73	94.16%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	207,918.00	291,000.00	-83,082.00	71.45%
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	207,918.00	318,000.00	-110,082.00	65.38%
7905 · Reserving Perpetual Care(endow)	0.00	120,000.00	-120,000.00	0.0%
Total Other Expense	207,918.00	438,000.00	-230,082.00	47.47%
Net Other Income	-207,918.00	-438,000.00	230,082.00	47.47%
Net Income	204,519.27	0.00	204,519.27	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of March 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
Community Bank of Santa Maria	592,316.76	15,357.35	18,381.49	0.00	0.00	626,055.60
Community Bank of SM- MMKT Sav	750,772.89	0.00	0.00	0.00	0.00	750,772.89
Community West	253,819.47	0.00	0.00	0.00	0.00	253,819.47
Heritage Oaks Bank (fr-Mission)	252,447.48	0.00	0.00	0.00	0.00	252,447.48
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	0.00	299,812.64	299,812.64
Wells Fargo Advisors- Endowment	0.00	0.00	0.00	2,280,632.19	0.00	2,280,632.19
Total Checking/Savings	<u>1,849,356.60</u>	<u>15,357.35</u>	<u>18,381.49</u>	<u>2,280,632.19</u>	<u>299,812.64</u>	<u>4,463,540.27</u>