

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

92% of year elapsed	Jul '18 - May 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	314,531.00	315,000.00	-469.00	99.85%
5221 · Open/Closing Internment Fees	230,420.00	264,000.00	-33,580.00	87.28%
5222 · Sale of Crypts/Vaults	186,687.20	208,000.00	-21,312.80	89.75%
5224 · Grave Marker Setting Fees	71,145.00	69,400.00	1,745.00	102.51%
5225 · Sat/Sun Burial Service Fees	43,700.00	28,000.00	15,700.00	156.07%
5226 · Perpetual Care	108,545.00	120,000.00	-11,455.00	90.45%
5227 · Non-Residence Fees	20,325.00	28,000.00	-7,675.00	72.59%
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	980,508.20	1,045,400.00	-64,891.80	93.79%
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	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	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	2,343.63	2,000.00	343.63	117.18%
3381 · Unrealized Gain/Loss on Invest	113,531.81			
Total Use of Money & Property	115,875.44	2,000.00	113,875.44	5,793.77%
Total Income	1,856,159.55	1,800,000.00	56,159.55	103.12%
Expense				

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Salaries & Employee Benefits				
6100 · Regular Salaries	365,160.97	405,000.00	-39,839.03	90.16%
6400 · Retirement Contribution	130,576.53	137,000.00	-6,423.47	95.31%
6475 · Retiree Medical OPEB	15,136.38	18,500.00	-3,363.62	81.82%
6500 · FICA Contribution	22,624.14	26,000.00	-3,375.86	87.02%
6550 · FICA/Medicare	5,291.11	6,000.00	-708.89	88.19%
6600 · Health Insurance Contribution	122,067.46	130,000.00	-7,932.54	93.9%
6610 · Life & Disability Insurance	1,062.90	1,200.00	-137.10	88.58%
6700 · Unemployment Ins Contribution	974.38	1,300.00	-325.62	74.95%
6900 · Workers Compensation	12,915.00	13,000.00	-85.00	99.35%
Total Salaries & Employee Benefits	675,808.87	738,000.00	-62,191.13	91.57%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	5,789.09	6,500.00	-710.91	89.06%
7053 · Telephone Service Local	3,819.60	4,500.00	-680.40	84.88%
7121 · Operating Supplies	4,597.22	8,800.00	-4,202.78	52.24%
7200 · MTC-Struct/Impr & Grounds	69,777.56	100,500.00	-30,722.44	69.43%
7324 · Audit & Acctg Fees	6,790.00	7,200.00	-410.00	94.31%
7325 · Other Professional Services	172,270.17	200,000.00	-27,729.83	86.14%
7326 · Auxiliary Expense	2,699.00	7,000.00	-4,301.00	38.56%
7363 · Equipment Maintenance	13,639.79	20,000.00	-6,360.21	68.2%
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	8,352.56	8,000.00	352.56	104.41%
7460 · Professional & Special Service	13,680.64	13,500.00	180.64	101.34%
7506 · Administration Fees	15,340.13	16,000.00	-659.87	95.88%
7507 · ADP Payroll Fees	4,520.10	5,100.00	-579.90	88.63%
7508 · Legal Fees	13,487.09	13,000.00	487.09	103.75%
7510 · Contractual Services	30,845.00	30,000.00	845.00	102.82%
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	3,874.84	4,000.00	-125.16	96.87%
7764 · Refuse	19,728.75	20,000.00	-271.25	98.64%
Total Services & Supplies	504,963.55	624,000.00	-119,036.45	80.92%
Total Expense	1,180,772.42	1,362,000.00	-181,227.58	86.69%
Net Ordinary Income	675,387.13	438,000.00	237,387.13	154.2%
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%

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7905 · Reserving Perpetual Care(endow)	0.00	120,000.00	-120,000.00	0.0%
Total Other Expense	<u>273,359.52</u>	<u>438,000.00</u>	<u>-164,640.48</u>	<u>62.41%</u>
Net Other Income	<u>-273,359.52</u>	<u>-438,000.00</u>	<u>164,640.48</u>	<u>62.41%</u>
Net Income	<u><u>402,027.61</u></u>	<u><u>0.00</u></u>	<u><u>402,027.61</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District

Cash Balances by Class

As of May 31, 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	269,146.01	15,357.35	18,381.49	0.00	0.00	0.00	302,884.85
Community Bank of SM- MMKT Sav	751,274.86	0.00	0.00	0.00	0.00	0.00	751,274.86
Wells Fargo - General Account	0.00	0.00	0.00	0.00	0.00	997,209.60	997,209.60
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	0.00	315,639.65	0.00	315,639.65
Wells Fargo Advisors- Endowment	0.00	0.00	0.00	2,294,070.97	0.00	0.00	2,294,070.97
Total Checking/Savings	<u>1,020,420.87</u>	<u>15,357.35</u>	<u>18,381.49</u>	<u>2,294,070.97</u>	<u>315,639.65</u>	<u>997,209.60</u>	<u>4,661,079.93</u>