

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

33% of year elapsed	Jul - Oct 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	146,655.00	671,000.00	-524,345.00	21.86%
5221 · Open/Closing Internment Fees	73,401.00	256,000.00	-182,599.00	28.67%
5222 · Sale of Crypts/Vaults	57,701.39	204,000.00	-146,298.61	28.29%
5224 · Grave Marker Setting Fees	27,093.00	77,000.00	-49,907.00	35.19%
5225 · Sat/Sun Burial Service Fees	7,000.00	40,000.00	-33,000.00	17.5%
5226 · Perpetual Care	45,839.00	121,000.00	-75,161.00	37.88%
5227 · Non-Residence Fees	7,881.00	28,000.00	-20,119.00	28.15%
5229 · Sale of Niches	850.00	8,000.00	-7,150.00	10.63%
5739 · Other Services	286.00	5,000.00	-4,714.00	5.72%
Total Charges for Services	366,706.39	1,410,000.00	-1,043,293.61	26.01%
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				
4220 · Homeowners Property Tax Relief	0.00	3,500.00	-3,500.00	0.0%
Total Intergovernmental Revenue-State	0.00	3,500.00	-3,500.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	196.07	1,500.00	-1,303.93	13.07%
Total Miscellaneous Revenue	196.07	1,500.00	-1,303.93	13.07%
Taxes				
3010 · Property Tax-Current Secured	0.00	736,000.00	-736,000.00	0.0%
3011 · Property Tax-Unitary	0.00	11,000.00	-11,000.00	0.0%
3020 · Property Tax-Current Unsecured	29,464.27	27,000.00	2,464.27	109.13%
3029 · RDA RPTTF Residential Distrib.	0.00	5,000.00	-5,000.00	0.0%
3040 · Property Tax-Prior Secured	0.00	800.00	-800.00	0.0%
3054 · Supplemental Pty Tax-Current	0.00	17,000.00	-17,000.00	0.0%
Total Taxes	29,464.27	796,800.00	-767,335.73	3.7%
Use of Money & Property				
3380 · Interest/Div Income	1,294.28	2,000.00	-705.72	64.71%
3381 · Unrealized Gain/Loss on Invest	56,574.87			
Total Use of Money & Property	57,869.15	2,000.00	55,869.15	2,893.46%
Total Income	454,235.88	2,214,100.00	-1,759,864.12	20.52%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	132,591.01	420,000.00	-287,408.99	31.57%
6400 · Retirement Contribution	36,667.01	152,000.00	-115,332.99	24.12%
6475 · Retiree Medical OPEB	5,045.46	18,500.00	-13,454.54	27.27%
6500 · FICA Contribution	7,874.83	26,500.00	-18,625.17	29.72%
6550 · FICA/Medicare	1,841.69	6,100.00	-4,258.31	30.19%
6600 · Health Insurance Contribution	27,104.20	133,000.00	-105,895.80	20.38%
6610 · Life & Disability Insurance	386.70	1,400.00	-1,013.30	27.62%
6700 · Unemployment Ins Contribution	91.44	1,300.00	-1,208.56	7.03%

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6900 · Workers Compensation	0.00	14,000.00	-14,000.00	0.0%
Total Salaries & Employee Benefits	211,602.34	772,800.00	-561,197.66	27.38%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	1,994.17	6,500.00	-4,505.83	30.68%
7053 · Telephone Service Local	1,671.53	4,500.00	-2,828.47	37.15%
7121 · Operating Supplies	1,135.39	8,800.00	-7,664.61	12.9%
7200 · MTC-Struct/Impr & Grounds	37,222.54	75,000.00	-37,777.46	49.63%
7324 · Audit & Acctg Fees	0.00	7,200.00	-7,200.00	0.0%
7325 · Other Professional Services	98,532.70	264,000.00	-165,467.30	37.32%
7326 · Auxiliary Expense	1,915.00	6,000.00	-4,085.00	31.92%
7363 · Equipment Maintenance	2,487.38	20,000.00	-17,512.62	12.44%
7381 · Professional Liab. Insurance	0.00	35,000.00	-35,000.00	0.0%
7440 · Miscellaneous Expense	20,468.80	65,000.00	-44,531.20	31.49%
7450 · Office Expense	1,678.92	9,000.00	-7,321.08	18.66%
7460 · Professional & Special Service	60.00	14,500.00	-14,440.00	0.41%
7506 · Administration Fees	6,547.43	16,000.00	-9,452.57	40.92%
7507 · ADP Payroll Fees	1,466.06	5,100.00	-3,633.94	28.75%
7508 · Legal Fees	9,542.75	16,000.00	-6,457.25	59.64%
7510 · Contractual Services	10,800.00	35,000.00	-24,200.00	30.86%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	2,591.29	14,000.00	-11,408.71	18.51%
7732 · Training & Travel	414.80	5,800.00	-5,385.20	7.15%
7760 · Utilities	15,070.57	35,000.00	-19,929.43	43.06%
7763 · Water	2,296.72	4,400.00	-2,103.28	52.2%
7764 · Refuse	7,840.27	22,000.00	-14,159.73	35.64%
Total Services & Supplies	223,736.32	674,300.00	-450,563.68	33.18%
Total Expense	435,338.66	1,447,100.00	-1,011,761.34	30.08%
Net Ordinary Income	18,897.22	767,000.00	-748,102.78	2.46%
Other Income/Expense				
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	192,195.58	251,000.00	-58,804.42	76.57%
8200 · Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
Total Capital Assets	192,195.58	646,000.00	-453,804.42	29.75%
7905 · Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%
Total Other Expense	192,195.58	767,000.00	-574,804.42	25.06%
Net Other Income	-192,195.58	-767,000.00	574,804.42	25.06%
Net Income	-173,298.36	0.00	-173,298.36	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of October 31, 2019

	<u>3320 - SM Cemetery</u>	<u>3321 - SM Cemetery Cap Projects</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	-1,291.26	33,738.84	0.00	0.00	0.00	32,447.58
Community Bank of SM- MMKT Sav	752,535.37	0.00	0.00	0.00	0.00	752,535.37
Wells Fargo - General Account	0.00	0.00	0.00	0.00	1,012,931.67	1,012,931.67
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	343,108.95	0.00	343,108.95
Wells Fargo Advisors- Endowment	0.00	0.00	2,325,221.02	0.00	0.00	2,325,221.02
Total Checking/Savings	<u>751,244.11</u>	<u>33,738.84</u>	<u>2,325,221.02</u>	<u>343,108.95</u>	<u>1,012,931.67</u>	<u>4,466,244.59</u>