

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

17% of year elapsed	Jul - Aug 19	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	100,641.00	671,000.00	-570,359.00	15.0%
5221 · Open/Closing Internment Fees	36,722.00	256,000.00	-219,278.00	14.35%
5222 · Sale of Crypts/Vaults	27,268.41	204,000.00	-176,731.59	13.37%
5224 · Grave Marker Setting Fees	12,893.00	77,000.00	-64,107.00	16.74%
5225 · Sat/Sun Burial Service Fees	2,300.00	40,000.00	-37,700.00	5.75%
5226 · Perpetual Care	31,583.00	121,000.00	-89,417.00	26.1%
5227 · Non-Residence Fees	3,697.00	28,000.00	-24,303.00	13.2%
5229 · Sale of Niches	850.00	8,000.00	-7,150.00	10.63%
5739 · Other Services	120.00	5,000.00	-4,880.00	2.4%
<b>Total Charges for Services</b>	<b>216,074.41</b>	<b>1,410,000.00</b>	<b>-1,193,925.59</b>	<b>15.32%</b>
<b>Intergovernmental Revenue-Fed</b>				
4690 · Payments in Lieu of Taxes	0.00	300.00	-300.00	0.0%
<b>Total Intergovernmental Revenue-Fed</b>	<b>0.00</b>	<b>300.00</b>	<b>-300.00</b>	<b>0.0%</b>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	0.00	3,500.00	-3,500.00	0.0%
<b>Total Intergovernmental Revenue-State</b>	<b>0.00</b>	<b>3,500.00</b>	<b>-3,500.00</b>	<b>0.0%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	76.07	1,500.00	-1,423.93	5.07%
<b>Total Miscellaneous Revenue</b>	<b>76.07</b>	<b>1,500.00</b>	<b>-1,423.93</b>	<b>5.07%</b>
<b>Taxes</b>				
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	0.00	27,000.00	-27,000.00	0.0%
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%
<b>Total Taxes</b>	<b>0.00</b>	<b>796,800.00</b>	<b>-796,800.00</b>	<b>0.0%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div Income	510.71	2,000.00	-1,489.29	25.54%
3381 · Unrealized Gain/Loss on Invest	48,399.07			
<b>Total Use of Money &amp; Property</b>	<b>48,909.78</b>	<b>2,000.00</b>	<b>46,909.78</b>	<b>2,445.49%</b>
<b>Total Income</b>	<b>265,060.26</b>	<b>2,214,100.00</b>	<b>-1,949,039.74</b>	<b>11.97%</b>
<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	62,353.00	420,000.00	-357,647.00	14.85%
6400 · Retirement Contribution	12,891.38	152,000.00	-139,108.62	8.48%
6475 · Retiree Medical OPEB	1,441.56	18,500.00	-17,058.44	7.79%
6500 · FICA Contribution	3,881.78	26,500.00	-22,618.22	14.65%
6550 · FICA/Medicare	907.83	6,100.00	-5,192.17	14.88%

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6600 · Health Insurance Contribution	19,579.68	133,000.00	-113,420.32	14.72%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	19.66	1,300.00	-1,280.34	1.51%
6900 · Workers Compensation	0.00	14,000.00	-14,000.00	0.0%
<b>Total Salaries &amp; Employee Benefits</b>	<b>101,074.89</b>	<b>772,800.00</b>	<b>-671,725.11</b>	<b>13.08%</b>
<b>Services &amp; Supplies</b>				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	1,037.14	6,500.00	-5,462.86	15.96%
7053 · Telephone Service Local	944.76	4,500.00	-3,555.24	21.0%
7121 · Operating Supplies	907.66	8,800.00	-7,892.34	10.31%
7200 · MTC-Struct/Impr & Grounds	24,308.23	75,000.00	-50,691.77	32.41%
7324 · Audit & Acctg Fees	0.00	7,200.00	-7,200.00	0.0%
7325 · Other Professional Services	43,406.37	264,000.00	-220,593.63	16.44%
7326 · Auxiliary Expense	1,665.00	6,000.00	-4,335.00	27.75%
7363 · Equipment Maintenance	1,314.76	20,000.00	-18,685.24	6.57%
7381 · Professional Liab. Insurance	0.00	35,000.00	-35,000.00	0.0%
7440 · Miscellaneous Expense	14,464.00	65,000.00	-50,536.00	22.25%
7450 · Office Expense	2,495.81	9,000.00	-6,504.19	27.73%
7460 · Professional & Special Service	17.50	14,500.00	-14,482.50	0.12%
7506 · Administration Fees	2,630.08	16,000.00	-13,369.92	16.44%
7507 · ADP Payroll Fees	953.81	5,100.00	-4,146.19	18.7%
7508 · Legal Fees	5,400.05	16,000.00	-10,599.95	33.75%
7510 · Contractual Services	5,400.00	35,000.00	-29,600.00	15.43%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	2,685.05	14,000.00	-11,314.95	19.18%
7732 · Training & Travel	10.75	5,800.00	-5,789.25	0.19%
7760 · Utilities	9,925.06	35,000.00	-25,074.94	28.36%
7763 · Water	1,526.53	4,400.00	-2,873.47	34.69%
7764 · Refuse	4,038.65	22,000.00	-17,961.35	18.36%
<b>Total Services &amp; Supplies</b>	<b>123,131.21</b>	<b>674,300.00</b>	<b>-551,168.79</b>	<b>18.26%</b>
<b>Total Expense</b>	<b>224,206.10</b>	<b>1,447,100.00</b>	<b>-1,222,893.90</b>	<b>15.49%</b>
<b>Net Ordinary Income</b>	<b>40,854.16</b>	<b>767,000.00</b>	<b>-726,145.84</b>	<b>5.33%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 · Land & Land Improvements	0.00	251,000.00	-251,000.00	0.0%
8200 · Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
<b>Total Capital Assets</b>	<b>0.00</b>	<b>646,000.00</b>	<b>-646,000.00</b>	<b>0.0%</b>
7905 · Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%
<b>Total Other Expense</b>	<b>0.00</b>	<b>767,000.00</b>	<b>-767,000.00</b>	<b>0.0%</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>-767,000.00</b>	<b>767,000.00</b>	<b>0.0%</b>
<b>Net Income</b>	<b>40,854.16</b>	<b>0.00</b>	<b>40,854.16</b>	<b>100.0%</b>

**Santa Maria Cemetery District**

**Cash Balances by Class**

As of August 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>
<b>Checking/Savings</b>							
Community Bank of Santa Maria	226,529.39	15,357.35	18,381.49	0.00	0.00	0.00	260,268.23
Community Bank of SM- MMKT Sav	752,032.56	0.00	0.00	0.00	0.00	0.00	752,032.56
Wells Fargo - General Account	0.00	0.00	0.00	0.00	0.00	1,009,260.07	1,009,260.07
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	0.00	327,285.81	0.00	327,285.81
Wells Fargo Advisors- Endowment	0.00	0.00	0.00	2,336,539.96	0.00	0.00	2,336,539.96
<b>Total Checking/Savings</b>	<u>978,561.95</u>	<u>15,357.35</u>	<u>18,381.49</u>	<u>2,336,539.96</u>	<u>327,285.81</u>	<u>1,009,260.07</u>	<u>4,685,386.63</u>