

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

8% of year elapsed	Jul 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	53,295.00	671,000.00	-617,705.00	7.94%
5221 · Open/Closing Internment Fees	19,156.00	256,000.00	-236,844.00	7.48%
5222 · Sale of Crypts/Vaults	14,416.89	204,000.00	-189,583.11	7.07%
5224 · Grave Marker Setting Fees	8,285.00	77,000.00	-68,715.00	10.76%
5225 · Sat/Sun Burial Service Fees	2,300.00	40,000.00	-37,700.00	5.75%
5226 · Perpetual Care	16,357.00	121,000.00	-104,643.00	13.52%
5227 · Non-Residence Fees	2,605.00	28,000.00	-25,395.00	9.3%
5229 · Sale of Niches	850.00	8,000.00	-7,150.00	10.63%
5739 · Other Services	80.00	5,000.00	-4,920.00	1.6%
Total Charges for Services	117,344.89	1,410,000.00	-1,292,655.11	8.32%
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	76.07	1,500.00	-1,423.93	5.07%
Total Miscellaneous Revenue	76.07	1,500.00	-1,423.93	5.07%
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	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%
Total Taxes	0.00	796,800.00	-796,800.00	0.0%
Use of Money & Property				
3380 · Interest/Div Income	255.31	2,000.00	-1,744.69	12.77%
3381 · Unrealized Gain/Loss on Invest	7,195.92			
Total Use of Money & Property	7,451.23	2,000.00	5,451.23	372.56%
Total Income	124,872.19	2,214,100.00	-2,089,227.81	5.64%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	32,674.62	420,000.00	-387,325.38	7.78%
6400 · Retirement Contribution	12,699.70	152,000.00	-139,300.30	8.36%
6475 · Retiree Medical OPEB	1,441.56	18,500.00	-17,058.44	7.79%
6500 · FICA Contribution	2,051.59	26,500.00	-24,448.41	7.74%
6550 · FICA/Medicare	479.81	6,100.00	-5,620.19	7.87%
6600 · Health Insurance Contribution	9,902.19	133,000.00	-123,097.81	7.45%
6610 · Life & Disability Insurance	0.00	1,400.00	-1,400.00	0.0%
6700 · Unemployment Ins Contribution	12.46	1,300.00	-1,287.54	0.96%

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6900 · Workers Compensation	0.00	14,000.00	-14,000.00	0.0%
Total Salaries & Employee Benefits	59,261.93	772,800.00	-713,538.07	7.67%
Services & Supplies				
7005 · Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 · Clothing & Personal	456.04	6,500.00	-6,043.96	7.02%
7053 · Telephone Service Local	503.75	4,500.00	-3,996.25	11.19%
7121 · Operating Supplies	0.00	8,800.00	-8,800.00	0.0%
7200 · MTC-Struct/Impr & Grounds	11,511.30	75,000.00	-63,488.70	15.35%
7324 · Audit & Acctg Fees	0.00	7,200.00	-7,200.00	0.0%
7325 · Other Professional Services	15,984.37	264,000.00	-248,015.63	6.06%
7326 · Auxiliary Expense	0.00	6,000.00	-6,000.00	0.0%
7363 · Equipment Maintenance	1,257.76	20,000.00	-18,742.24	6.29%
7381 · Professional Liab. Insurance	0.00	35,000.00	-35,000.00	0.0%
7440 · Miscellaneous Expense	5,090.00	65,000.00	-59,910.00	7.83%
7450 · Office Expense	2,028.42	9,000.00	-6,971.58	22.54%
7460 · Professional & Special Service	17.50	14,500.00	-14,482.50	0.12%
7506 · Administration Fees	1,094.12	16,000.00	-14,905.88	6.84%
7507 · ADP Payroll Fees	347.46	5,100.00	-4,752.54	6.81%
7508 · Legal Fees	4,410.05	16,000.00	-11,589.95	27.56%
7510 · Contractural Services	2,700.00	35,000.00	-32,300.00	7.71%
7655 · Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 · Gasoline-Oil-Fuel	1,837.62	14,000.00	-12,162.38	13.13%
7732 · Training & Travel	10.75	5,800.00	-5,789.25	0.19%
7760 · Utilities	6,167.10	35,000.00	-28,832.90	17.62%
7763 · Water	804.75	4,400.00	-3,595.25	18.29%
7764 · Refuse	2,791.97	22,000.00	-19,208.03	12.69%
Total Services & Supplies	57,012.96	674,300.00	-617,287.04	8.46%
Total Expense	116,274.89	1,447,100.00	-1,330,825.11	8.04%
Net Ordinary Income	8,597.30	767,000.00	-758,402.70	1.12%
Other Income/Expense				
Other Expense				
Capital Assets				
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%
Total Capital Assets	0.00	646,000.00	-646,000.00	0.0%
7905 · Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%
Total Other Expense	0.00	767,000.00	-767,000.00	0.0%
Net Other Income	0.00	-767,000.00	767,000.00	0.0%
Net Income	8,597.30	0.00	8,597.30	100.0%

Santa Maria Cemetery District
Cash Balances by Class
As of July 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	234,930.30	15,357.35	18,381.49	0.00	0.00	0.00	268,669.14
Community Bank of SM- MMKT Sav	751,777.16	0.00	0.00	0.00	0.00	0.00	751,777.16
Wells Fargo - General Account	0.00	0.00	0.00	0.00	0.00	1,002,527.16	1,002,527.16
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	0.00	324,216.13	0.00	324,216.13
Wells Fargo Advisors- Endowment	0.00	0.00	0.00	2,305,139.40	0.00	0.00	2,305,139.40
Total Checking/Savings	<u>986,707.46</u>	<u>15,357.35</u>	<u>18,381.49</u>	<u>2,305,139.40</u>	<u>324,216.13</u>	<u>1,002,527.16</u>	<u>4,652,328.99</u>