

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

| 42% of year elapsed                          | Jul - Nov 19      | Budget              | \$ Over Budget       | % of Budget      |
|--|-------------------|---------------------|----------------------|------------------|
| <b>Ordinary Income/Expense</b>               |                   |                     |                      |                  |
| <b>Income</b>                                |                   |                     |                      |                  |
| <b>Charges for Services</b>                  |                   |                     |                      |                  |
| 5220 · Sale of Ground/Lots                   | 165,813.00        | 671,000.00          | -505,187.00          | 24.71%           |
| 5221 · Open/Closing Internment Fees          | 96,115.00         | 256,000.00          | -159,885.00          | 37.55%           |
| 5222 · Sale of Crypts/Vaults                 | 75,097.59         | 204,000.00          | -128,902.41          | 36.81%           |
| 5224 · Grave Marker Setting Fees             | 30,922.00         | 77,000.00           | -46,078.00           | 40.16%           |
| 5225 · Sat/Sun Burial Service Fees           | 9,350.00          | 40,000.00           | -30,650.00           | 23.38%           |
| 5226 · Perpetual Care                        | 55,222.00         | 121,000.00          | -65,778.00           | 45.64%           |
| 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                        | 326.00            | 5,000.00            | -4,674.00            | 6.52%            |
| <b>Total Charges for Services</b>            | <b>441,576.59</b> | <b>1,410,000.00</b> | <b>-968,423.41</b>   | <b>31.32%</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           | 196.07            | 1,500.00            | -1,303.93            | 13.07%           |
| <b>Total Miscellaneous Revenue</b>           | <b>196.07</b>     | <b>1,500.00</b>     | <b>-1,303.93</b>     | <b>13.07%</b>    |
| <b>Taxes</b>                                 |                   |                     |                      |                  |
| 3010 · Property Tax-Current Secured          | 118,476.74        | 736,000.00          | -617,523.26          | 16.1%            |
| 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%             |
| <b>Total Taxes</b>                           | <b>147,941.01</b> | <b>796,800.00</b>   | <b>-648,858.99</b>   | <b>18.57%</b>    |
| <b>Use of Money &amp; Property</b>           |                   |                     |                      |                  |
| 3380 · Interest/Div Income                   | 1,521.92          | 2,000.00            | -478.08              | 76.1%            |
| 3381 · Unrealized Gain/Loss on Invest        | 62,554.43         |                     |                      |                  |
| 3409 · Other Rental of Bldgs & Land          | 14,285.00         |                     |                      |                  |
| <b>Total Use of Money &amp; Property</b>     | <b>78,361.35</b>  | <b>2,000.00</b>     | <b>76,361.35</b>     | <b>3,918.07%</b> |
| <b>Total Income</b>                          | <b>668,075.02</b> | <b>2,214,100.00</b> | <b>-1,546,024.98</b> | <b>30.17%</b>    |
| <b>Expense</b>                               |                   |                     |                      |                  |
| <b>Salaries &amp; Employee Benefits</b>      |                   |                     |                      |                  |
| 6100 · Regular Salaries                      | 165,610.25        | 420,000.00          | -254,389.75          | 39.43%           |
| 6400 · Retirement Contribution               | 48,569.73         | 152,000.00          | -103,430.27          | 31.95%           |
| 6475 · Retiree Medical OPEB                  | 6,487.02          | 18,500.00           | -12,012.98           | 35.07%           |
| 6500 · FICA Contribution                     | 9,769.89          | 26,500.00           | -16,730.11           | 36.87%           |
| 6550 · FICA/Medicare                         | 2,284.89          | 6,100.00            | -3,815.11            | 37.46%           |
| 6600 · Health Insurance Contribution         | 40,203.37         | 133,000.00          | -92,796.63           | 30.23%           |
| 6610 · Life & Disability Insurance           | 386.70            | 1,400.00            | -1,013.30            | 27.62%           |

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|---|--------------------|---------------------|--------------------|---------------|
| 6700 · Unemployment Ins Contribution          | 145.91             | 1,300.00            | -1,154.09          | 11.22%        |
| 6900 · Workers Compensation                   | 0.00               | 14,000.00           | -14,000.00         | 0.0%          |
| <b>Total Salaries &amp; Employee Benefits</b> | <b>273,457.76</b>  | <b>772,800.00</b>   | <b>-499,342.24</b> | <b>35.39%</b> |
| <b>Services &amp; Supplies</b>                |                    |                     |                    |               |
| 7005 · Advertising/Marketing Expense          | 0.00               | 500.00              | -500.00            | 0.0%          |
| 7030 · Clothing & Personal                    | 2,823.05           | 6,500.00            | -3,676.95          | 43.43%        |
| 7053 · Telephone Service Local                | 1,858.93           | 4,500.00            | -2,641.07          | 41.31%        |
| 7121 · Operating Supplies                     | 2,646.46           | 8,800.00            | -6,153.54          | 30.07%        |
| 7200 · MTC-Struct/Impr & Grounds              | 41,235.93          | 75,000.00           | -33,764.07         | 54.98%        |
| 7324 · Audit & Acctg Fees                     | 0.00               | 7,200.00            | -7,200.00          | 0.0%          |
| 7325 · Other Professional Services            | 126,021.70         | 264,000.00          | -137,978.30        | 47.74%        |
| 7326 · Auxiliary Expense                      | 2,152.00           | 6,000.00            | -3,848.00          | 35.87%        |
| 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                  | 25,334.80          | 65,000.00           | -39,665.20         | 38.98%        |
| 7450 · Office Expense                         | 2,977.27           | 9,000.00            | -6,022.73          | 33.08%        |
| 7460 · Professional & Special Service         | 76.25              | 14,500.00           | -14,423.75         | 0.53%         |
| 7506 · Administration Fees                    | 7,556.10           | 16,000.00           | -8,443.90          | 47.23%        |
| 7507 · ADP Payroll Fees                       | 1,926.71           | 5,100.00            | -3,173.29          | 37.78%        |
| 7508 · Legal Fees                             | 11,562.75          | 16,000.00           | -4,437.25          | 72.27%        |
| 7510 · Contractural Services                  | 13,500.00          | 35,000.00           | -21,500.00         | 38.57%        |
| 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                      | 782.16             | 5,800.00            | -5,017.84          | 13.49%        |
| 7760 · Utilities                              | 19,196.67          | 35,000.00           | -15,803.33         | 54.85%        |
| 7763 · Water                                  | 2,989.15           | 4,400.00            | -1,410.85          | 67.94%        |
| 7764 · Refuse                                 | 7,840.27           | 22,000.00           | -14,159.73         | 35.64%        |
| <b>Total Services &amp; Supplies</b>          | <b>275,558.87</b>  | <b>674,300.00</b>   | <b>-398,741.13</b> | <b>40.87%</b> |
| <b>Total Expense</b>                          | <b>549,016.63</b>  | <b>1,447,100.00</b> | <b>-898,083.37</b> | <b>37.94%</b> |
| <b>Net Ordinary Income</b>                    | <b>119,058.39</b>  | <b>767,000.00</b>   | <b>-647,941.61</b> | <b>15.52%</b> |
| <b>Other Income/Expense</b>                   |                    |                     |                    |               |
| <b>Other Expense</b>                          |                    |                     |                    |               |
| <b>Capital Assets</b>                         |                    |                     |                    |               |
| 8100 · Land & Land Improvements               | 194,700.38         | 251,000.00          | -56,299.62         | 77.57%        |
| 8200 · Structures & Struct Improvement        | 0.00               | 395,000.00          | -395,000.00        | 0.0%          |
| <b>Total Capital Assets</b>                   | <b>194,700.38</b>  | <b>646,000.00</b>   | <b>-451,299.62</b> | <b>30.14%</b> |
| 7905 · Reserving Perpetual Care(endow)        | 0.00               | 121,000.00          | -121,000.00        | 0.0%          |
| <b>Total Other Expense</b>                    | <b>194,700.38</b>  | <b>767,000.00</b>   | <b>-572,299.62</b> | <b>25.39%</b> |
| <b>Net Other Income</b>                       | <b>-194,700.38</b> | <b>-767,000.00</b>  | <b>572,299.62</b>  | <b>25.39%</b> |
| <b>Net Income</b>                             | <b>-75,641.99</b>  | <b>0.00</b>         | <b>-75,641.99</b>  | <b>100.0%</b> |

**Santa Maria Cemetery District**

**Cash Balances by Class**

As of November 30, 2019

|                                 | <b>3320 - SM<br/>Cemetery</b> | <b>3321 - SM<br/>Cemetery Cap<br/>Projects</b> | <b>3323 - SM<br/>Cemetery<br/>Endowment</b> | <b>3324 - SM<br/>Cemetery<br/>Endow Int</b> | <b>3325 Wells<br/>Fargo General</b> | <b>TOTAL</b>        |
|---------------------------------|-------------------------------|--|---|---|-------------------------------------|---------------------|
| <b>Checking/Savings</b>         |                               |  |   |   |                                     |                     |
| Community Bank of Santa Maria   | 191,417.22                    | 33,738.84                                      | 0.00  | 0.00  | 0.00                                | 225,156.06          |
| Community Bank of SM- MMKT Sav  | 652,761.96                    | 0.00   | 0.00  | 0.00  | 0.00                                | 652,761.96          |
| Wells Fargo - General Account   | 0.00                          | 0.00   | 0.00  | 0.00  | 1,014,956.32                        | 1,014,956.32        |
| Wells Fargo Advisors- Endow Int | 0.00                          | 0.00   | 0.00  | 344,542.11                                  | 0.00                                | 344,542.11          |
| Wells Fargo Advisors- Endowment | 0.00                          | 0.00   | 2,327,742.77                                | 0.00  | 0.00                                | 2,327,742.77        |
| <b>Total Checking/Savings</b>   | <b>844,179.18</b>             | <b>33,738.84</b>                               | <b>2,327,742.77</b>                         | <b>344,542.11</b>                           | <b>1,014,956.32</b>                 | <b>4,565,159.22</b> |