

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

25% of year elapsed

Ordinary Income/Expense

Income

Charges for Services

	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
5220 - Sale of Ground/Lots	125,616.00	671,000.00	-545,384.00	18.72%
5221 - Open/Closing Internment Fees	54,665.00	256,000.00	-201,335.00	21.35%
5222 - Sale of Crypts/Vaults	41,984.01	204,000.00	-162,015.99	20.58%
5224 - Grave Marker Setting Fees	18,406.00	77,000.00	-58,594.00	23.9%
5225 - Sat/Sun Burial Service Fees	5,825.00	40,000.00	-34,175.00	14.56%
5226 - Perpetual Care	38,612.00	121,000.00	-82,388.00	31.91%
5227 - Non-Residence Fees	6,289.00	28,000.00	-21,711.00	22.46%
5229 - Sale of Niches	850.00	8,000.00	-7,150.00	10.63%
5739 - Other Services	203.00	5,000.00	-4,797.00	4.06%
<b>Total Charges for Services</b>	<b>292,450.01</b>	<b>1,410,000.00</b>	<b>-1,117,549.99</b>	<b>20.74%</b>

Intergovernmental Revenue-Fed

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>

Intergovernmental Revenue-State

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>

Miscellaneous Revenue

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>

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%
<b>Total Taxes</b>	<b>0.00</b>	<b>796,800.00</b>	<b>-796,800.00</b>	<b>0.0%</b>

Use of Money & Property

3380 - Interest/Div Income	757.95	2,000.00	-1,242.05	37.9%
3381 - Unrealized Gain/Loss on Invest	44,397.88			
<b>Total Use of Money &amp; Property</b>	<b>45,155.83</b>	<b>2,000.00</b>	<b>43,155.83</b>	<b>2,257.79%</b>

**Total Income**

337,681.91      2,214,100.00      -1,876,418.09      15.25%

Expense

Salaries & Employee Benefits

6100 - Regular Salaries	98,219.21	420,000.00	-321,780.79	23.39%
6400 - Retirement Contribution	16,674.66	152,000.00	-135,325.34	10.97%
6475 - Retiree Medical OPEB	2,162.34	18,500.00	-16,337.66	11.69%
6500 - FICA Contribution	5,869.30	26,500.00	-20,630.70	22.15%
6550 - FICA/Medicare	1,372.65	6,100.00	-4,727.35	22.5%

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25% of year elapsed	Jul - Sep 19	Budget	\$ Over Budget	% of Budget
6600 - Health Insurance Contribution	19,327.21	133,000.00	-113,672.79	14.53%
6610 - Life & Disability Insurance	386.70	1,400.00	-1,013.30	27.62%
6700 - Unemployment Ins Contribution	25.06	1,300.00	-1,274.94	1.93%
6900 - Workers Compensation	0.00	14,000.00	-14,000.00	0.0%
<b>Total Salaries &amp; Employee Benefits</b>	<b>144,037.13</b>	<b>772,800.00</b>	<b>-628,762.87</b>	<b>18.64%</b>
<b>Services &amp; Supplies</b>				
7005 - Advertising/Marketing Expense	0.00	500.00	-500.00	0.0%
7030 - Clothing & Personal	1,178.83	6,500.00	-5,321.17	18.14%
7053 - Telephone Service Local	880.31	4,500.00	-3,619.69	19.56%
7121 - Operating Supplies	1,135.39	8,800.00	-7,664.61	12.9%
7200 - MTC-Struct/Impr & Grounds	19,461.96	75,000.00	-55,538.04	25.95%
7324 - Audit & Acctg Fees	0.00	7,200.00	-7,200.00	0.0%
7325 - Other Professional Services	71,110.70	264,000.00	-192,889.30	26.94%
7326 - Auxiliary Expense	1,915.00	6,000.00	-4,085.00	31.92%
7363 - Equipment Maintenance	2,153.09	20,000.00	-17,846.91	10.77%
7381 - Professional Liab. Insurance	0.00	35,000.00	-35,000.00	0.0%
7440 - Miscellaneous Expense	15,602.80	65,000.00	-49,397.20	24.0%
7450 - Office Expense	1,009.36	9,000.00	-7,990.64	11.22%
7460 - Professional & Special Service	26.25	14,500.00	-14,473.75	0.18%
7506 - Administration Fees	4,199.97	16,000.00	-11,800.03	26.25%
7507 - ADP Payroll Fees	1,275.96	5,100.00	-3,824.04	25.02%
7508 - Legal Fees	6,092.55	16,000.00	-9,907.45	38.08%
7510 - Contractural Services	8,100.00	35,000.00	-26,900.00	23.14%
7655 - Road Maintenance	0.00	5,000.00	-5,000.00	0.0%
7731 - Gasoline-Oil-Fuel	1,917.76	14,000.00	-12,082.24	13.7%
7732 - Training & Travel	293.00	5,800.00	-5,507.00	5.05%
7760 - Utilities	11,538.64	35,000.00	-23,461.36	32.97%
7763 - Water	1,537.60	4,400.00	-2,862.40	34.95%
7764 - Refuse	4,281.08	22,000.00	-17,718.92	19.46%
<b>Total Services &amp; Supplies</b>	<b>153,710.25</b>	<b>674,300.00</b>	<b>-520,589.75</b>	<b>22.8%</b>
<b>Total Expense</b>	<b>297,747.38</b>	<b>1,447,100.00</b>	<b>-1,149,352.62</b>	<b>20.58%</b>
<b>Net Ordinary Income</b>	<b>39,934.53</b>	<b>767,000.00</b>	<b>-727,065.47</b>	<b>5.21%</b>
<b>Other Income/Expense</b>				
<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 - Land & Land Improvements	57,694.07	251,000.00	-193,305.93	22.99%
8200 - Structures & Struct Improvement	0.00	395,000.00	-395,000.00	0.0%
<b>Total Capital Assets</b>	<b>57,694.07</b>	<b>646,000.00</b>	<b>-588,305.93</b>	<b>8.93%</b>
7905 - Reserving Perpetual Care(endow)	0.00	121,000.00	-121,000.00	0.0%
<b>Total Other Expense</b>	<b>57,694.07</b>	<b>767,000.00</b>	<b>-709,305.93</b>	<b>7.52%</b>
<b>Net Other Income</b>	<b>-57,694.07</b>	<b>-767,000.00</b>	<b>709,305.93</b>	<b>7.52%</b>
<b>Net Income</b>	<b>-17,759.54</b>	<b>0.00</b>	<b>-17,759.54</b>	<b>100.0%</b>

**Santa Maria Cemetery District**

**Cash Balances by Class**

As of September 30, 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	162,023.42	15,357.35	18,381.49	0.00	0.00	0.00	195,762.26
Community Bank of SM- MMKT Sav	752,279.80	0.00	0.00	0.00	0.00	0.00	752,279.80
Wells Fargo - General Account	0.00	0.00	0.00	0.00	0.00	1,008,452.31	1,008,452.31
Wells Fargo Advisors- Endow Int	0.00	0.00	0.00	0.00	333,994.46	0.00	333,994.46
Wells Fargo Advisors- Endowment	0.00	0.00	0.00	2,326,637.88	0.00	0.00	2,326,637.88
<b>Total Checking/Savings</b>	<u>914,303.22</u>	<u>15,357.35</u>	<u>18,381.49</u>	<u>2,326,637.88</u>	<u>333,994.46</u>	<u>1,008,452.31</u>	<u>4,617,126.71</u>