Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
July 2024 through April 2025

83% of the year has elapsed	Jul '24 - Apr 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	574,975.00	705,000.00	-130,025.00	81.56%
5221 · Open/Closing Internment Fees	279,872.00	330,000.00	-50,128.00	84.81%
5222 · Sale of Crypts/Vaults	223,606.97	250,000.00	-26,393.03	89.44%
5224 · Grave Marker Setting Fees	85,995.89	109,000.00	-23,004.11	78.9%
5225 · Sat/Sun Burial Service Fees	30,088.00	25,000.00	5,088.00	120.35%
5226 · Endowment-Perpetual Care	143,482.45	187,000.00	-43,517.55	76.73%
5227 · Non-Residence Fees	21,225.94	40,000.00	-18,774.06	53.07%
5229 · Sale of Niches	5,250.00	8,000.00	-2,750.00	65.63%
5739 · Other Services	230.00	11,000.00	-10,770.00	2.09%
Total Charges for Services	1,364,726.25	1,665,000.00	-300,273.75	81.97%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,725.54	3,800.00	-2,074.46	45.41%
Total Intergovernmental Revenue-State	1,725.54	3,800.00	-2,074.46	45.41%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	9,253.18	5,000.00	4,253.18	185.06%
Total Miscellaneous Revenue	9,253.18	5,000.00	4,253.18	185.06%
Taxes				
3015 - PT Prior Yr Escapes Sec	1,746.81	1,900.00	-153.19	91.94%
3010 · Property Tax-Current Secured	572,333.09	975,000.00	-402,666.91	58.7%
3011 · Property Tax-Unitary	0.13	16,000.00	-15,999.87	0.0%
3020 · Property Tax-Current Unsecured	37,080.86	37,300.00	-219.14	99.41%
3023 · PT PY Corr/Escapes Unsecured	616.88	1,140.00	-523.12	54.11%
3040 · Property Tax-Prior Secured	84.10			
3050 · Property Tax-Prior Unsecured	456.12	1,140.00	-683.88	40.01%
3054 · Supplemental Pty Tax-Current	3,048.27	17,000.00	-13,951.73	17.93%
3056 · Supplemental Pty Tax-Prior	19.53	220.00	-200.47	8.88%
3057 · PT-506 Int, 480 CIOS/CIC Pen	82.51	100.00	-17.49	82.51%
Total Taxes	615,468.30	1,049,800.00	-434,331.70	58.63%
Use of Money & Property				
3380 · Interest/Div/Distibutions	643,376.65	200,000.00	443,376.65	321.69%
3381 · Unrealized Gain/Loss on Invest	-316,427.71			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	341,448.94	229,000.00	112,448.94	149.1%
Total Income	2,332,622.21	2,952,600.00	-619,977.79	79.0%

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Gross Profit	2,332,622.21	2,952,600.00	-619,977.79	79.0%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	419,040.57	575,000.00	-155,959.43	72.88%
6400 · Retirement Contribution	133,708.24	189,000.00	-55,291.76	70.75%
6475 · Retiree Medical OPEB	15,071.91	18,000.00	-2,928.09	83.73%
6500 · FICA Contribution	25,124.05	35,650.00	-10,525.95	70.47%
6550 · FICA/Medicare	5,641.93	8,500.00	-2,858.07	66.38%
6600 · Health Insurance Contribution	119,882.55	150,000.00	-30,117.45	79.92%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	1,366.55	2,350.00	-983.45	58.15%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
Total Salaries & Employee Benefits	751,011.80	1,010,800.00	-259,788.20	74.3%
Services & Supplies				
7030 · Clothing & Personal	9,100.44	14,800.00	-5,699.56	61.49%
7053 · Telephone Service Local	5,275.84	5,700.00	-424.16	92.56%
7121 · Operating Supplies	5,848.76	6,500.00	-651.24	89.98%
7200 · MTC-Struct/Impr & Grounds	47,416.81	55,000.00	-7,583.19	86.21%
7324 · Audit & Acctg Fees	8,460.00	8,800.00	-340.00	96.14%
7325 · Other Prof Serv(Mowing/Lndscp)	375,540.63	500,000.00	-124,459.37	75.11%
7326 · Auxiliary Expense(Plot Buyback)	8,989.83	12,000.00	-3,010.17	74.92%
7363 · Equipment Maintenance	24,674.50	30,000.00	-5,325.50	82.25%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp(Vaults/Liners	66,626.63	77,000.00	-10,373.37	86.53%
7450 · Office Expense	14,932.40	21,000.00	-6,067.60	71.11%
7460 · Prof.&Special Serv(Cemsit/alrm)	8,144.61	20,000.00	-11,855.39	40.72%
7506 · Admin. Fees (County, City)	11,067.35	40,000.00	-28,932.65	27.67%
7507 · ADP Payroll Fees	5,193.15	6,000.00	-806.85	86.55%
7508 · Legal Fees	2,850.63	20,000.00	-17,149.37	14.25%
7510 · Contract Serv(Accntg & HR)	34,094.98	60,000.00	-25,905.02	56.83%
7731 · Gasoline-Oil-Fuel	8,922.54	25,000.00	-16,077.46	35.69%
7732 · Training & Travel	7,899.71	12,000.00	-4,100.29	65.83%
7760 · Utilities	37,712.32	38,000.00	-287.68	99.24%
7763 · Water	6,835.28	8,000.00	-1,164.72	85.44%
7764 · Refuse	20,382.61	26,000.00	-5,617.39	78.4%
Total Services & Supplies	762,586.02	1,039,800.00	-277,213.98	73.34%
Total Expense	1,513,597.82	2,050,600.00	-537,002.18	73.81%

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Net Ordinary Income	819,024.39	902,000.00	-82,975.61	90.8%
Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	865,000.00	-865,000.00	0.0%
Total Other Income	0.00	865,000.00	-865,000.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	9,497.19	300,000.00	-290,502.81	3.17%
8200 · Structures & Struct Improvement	786,263.09	1,100,000.00	-313,736.91	71.48%
8300 · Equipment	21,938.14	180,000.00	-158,061.86	12.19%
Total Capital Assets	817,698.42	1,580,000.00	-762,301.58	51.75%
7905 · Reserving Perpetual Care(endow)	143,282.45	187,000.00	-43,717.55	76.62%
Total Other Expense	960,980.87	1,767,000.00	-806,019.13	54.39%
Net Other Income	-960,980.87	-902,000.00	-58,980.87	106.54%
Net Income	**-141,956.48**	**0.00**	**-141,956.48**	**100.0%**

Santa Maria Cemetery District
Cash Balances by Class
As of April 30, 2025

	3320 - SM Cemetery	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	TOTAL
Current Assets				
Checking/Savings				
Comm Bank of Santa Maria 1556	340,756.13	0.00	0.00	340,756.13
Community Bank of SM- MMKT Sav	8,483.82	0.00	0.00	8,483.82
Stifel Financial-Endow Int	0.00	0.00	730,755.72	730,755.72
Stifel Financial-Endowment	0.00	3,078,654.22	0.00	3,078,654.22
Stifel Financial - General Fund	2,176,377.03	0.00	0.00	2,176,377.03
Total Checking/Savings	2,525,616.98	3,078,654.22	730,755.72	6,335,026.92