

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

67% of the year has elapsed	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	496,829.00	705,000.00	-208,171.00	70.47%
5221 · Open/Closing Internment Fees	226,050.00	330,000.00	-103,950.00	68.5%
5222 · Sale of Crypts/Vaults	179,662.22	250,000.00	-70,337.78	71.87%
5224 · Grave Marker Setting Fees	69,285.65	109,000.00	-39,714.35	63.57%
5225 · Sat/Sun Burial Service Fees	24,688.00	25,000.00	-312.00	98.75%
5226 · Endowment-Perpetual Care	120,206.45	187,000.00	-66,793.55	64.28%
5227 · Non-Residence Fees	15,070.94	40,000.00	-24,929.06	37.68%
5229 · Sale of Niches	5,250.00	8,000.00	-2,750.00	65.63%
5739 · Other Services	150.00	11,000.00	-10,850.00	1.36%
<b>Total Charges for Services</b>	<b>1,137,192.26</b>	<b>1,665,000.00</b>	<b>-527,807.74</b>	<b>68.3%</b>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	1,725.54	3,800.00	-2,074.46	45.41%
<b>Total Intergovernmental Revenue-State</b>	<b>1,725.54</b>	<b>3,800.00</b>	<b>-2,074.46</b>	<b>45.41%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	8,138.42	5,000.00	3,138.42	162.77%
<b>Total Miscellaneous Revenue</b>	<b>8,138.42</b>	<b>5,000.00</b>	<b>3,138.42</b>	<b>162.77%</b>
<b>Taxes</b>				
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%
<b>Total Taxes</b>	<b>615,468.30</b>	<b>1,049,800.00</b>	<b>-434,331.70</b>	<b>58.63%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div/Distributions	529,877.23	200,000.00	329,877.23	264.94%
3381 · Unrealized Gain/Loss on Invest	-254,970.78			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
<b>Total Use of Money &amp; Property</b>	<b>289,406.45</b>	<b>229,000.00</b>	<b>60,406.45</b>	<b>126.38%</b>
<b>Total Income</b>	<b>2,051,930.97</b>	<b>2,952,600.00</b>	<b>-900,669.03</b>	<b>69.5%</b>
<b>Gross Profit</b>	<b>2,051,930.97</b>	<b>2,952,600.00</b>	<b>-900,669.03</b>	<b>69.5%</b>

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	<u>Jul '24 - Feb 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	325,330.64	575,000.00	-249,669.36	56.58%
6400 · Retirement Contribution	87,609.97	189,000.00	-101,390.03	46.35%
6475 · Retiree Medical OPEB	10,047.94	18,000.00	-7,952.06	55.82%
6500 · FICA Contribution	18,952.24	35,650.00	-16,697.76	53.16%
6550 · FICA/Medicare	4,432.39	8,500.00	-4,067.61	52.15%
6600 · Health Insurance Contribution	95,106.98	150,000.00	-54,893.02	63.41%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	1,118.23	2,350.00	-1,231.77	47.58%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
<b>Total Salaries &amp; Employee Benefits</b>	<b>573,774.39</b>	<b>1,010,800.00</b>	<b>-437,025.61</b>	<b>56.76%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	6,525.46	14,800.00	-8,274.54	44.09%
7053 · Telephone Service Local	3,998.87	5,700.00	-1,701.13	70.16%
7121 · Operating Supplies	3,168.92	6,500.00	-3,331.08	48.75%
7200 · MTC-Struct/Impr & Grounds	38,807.23	55,000.00	-16,192.77	70.56%
7324 · Audit & Acctg Fees	0.00	8,800.00	-8,800.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	302,877.31	500,000.00	-197,122.69	60.58%
7326 · Auxiliary Expense(Plot Buyback)	8,989.83	12,000.00	-3,010.17	74.92%
7363 · Equipment Maintenance	22,031.50	30,000.00	-7,968.50	73.44%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp(Vaults/Liners)	45,954.83	77,000.00	-31,045.17	59.68%
7450 · Office Expense	14,935.43	21,000.00	-6,064.57	71.12%
7460 · Prof.&Special Serv(Cemsit/alrm)	2,333.25	20,000.00	-17,666.75	11.67%
7506 · Admin. Fees (County, City)	9,892.27	40,000.00	-30,107.73	24.73%
7507 · ADP Payroll Fees	3,665.95	6,000.00	-2,334.05	61.1%
7508 · Legal Fees	1,597.63	20,000.00	-18,402.37	7.99%
7510 · Contract Serv(Accntg & HR)	27,138.74	60,000.00	-32,861.26	45.23%
7731 · Gasoline-Oil-Fuel	8,440.14	25,000.00	-16,559.86	33.76%
7732 · Training & Travel	3,606.19	12,000.00	-8,393.81	30.05%
7760 · Utilities	35,258.45	38,000.00	-2,741.55	92.79%
7763 · Water	5,572.66	8,000.00	-2,427.34	69.66%
7764 · Refuse	18,529.89	26,000.00	-7,470.11	71.27%
<b>Total Services &amp; Supplies</b>	<b>615,941.55</b>	<b>1,039,800.00</b>	<b>-423,858.45</b>	<b>59.24%</b>
<b>Total Expense</b>	<b>1,189,715.94</b>	<b>2,050,600.00</b>	<b>-860,884.06</b>	<b>58.02%</b>
<b>Net Ordinary Income</b>	<b>862,215.03</b>	<b>902,000.00</b>	<b>-39,784.97</b>	<b>95.59%</b>

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	Jul '24 - Feb 25	Budget	\$ Over Budget	% of Budget
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	865,000.00	-865,000.00	0.0%
<b>Total Other Income</b>	0.00	865,000.00	-865,000.00	0.0%
<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 · Land & Land Improvements	0.00	300,000.00	-300,000.00	0.0%
8200 · Structures & Struct Improvement	390,265.33	1,100,000.00	-709,734.67	35.48%
8300 · Equipment	9,779.29	180,000.00	-170,220.71	5.43%
<b>Total Capital Assets</b>	400,044.62	1,580,000.00	-1,179,955.38	25.32%
7905 · Reserving Perpetual Care(endow)	120,206.45	187,000.00	-66,793.55	64.28%
<b>Total Other Expense</b>	520,251.07	1,767,000.00	-1,246,748.93	29.44%
<b>Net Other Income</b>	-520,251.07	-902,000.00	381,748.93	57.68%
<b>Net Income</b>	<b>341,963.96</b>	<b>0.00</b>	<b>341,963.96</b>	<b>100.0%</b>

**Santa Maria Cemetery District**  
**Cash Balances by Class**  
As of February 28, 2025

	<u>3320 - SM Cemetery</u>	<u>3323 - SM Cemetery Endowment</u>	<u>3324 - SM Cemetery Endow Int</u>	<u>3325 General Fund</u>	<u>TOTAL</u>
<b>Current Assets</b>					
<b>Checking/Savings</b>					
Community Bank of Santa Maria	450,048.26	0.00	0.00	0.00	450,048.26
Community Bank of SM- MMKT Sav	8,573.58	0.00	0.00	0.00	8,573.58
Stifel Financial-Endow Int	29,239.24	0.00	678,983.79	0.00	708,223.03
Stifel Financial-Endowment	265,305.08	2,807,728.14	0.00	0.00	3,073,033.22
Stifel Financial - General Fund	1,465,324.59	0.00	0.00	1,087,165.03	2,552,489.62
<b>Total Checking/Savings</b>	<b>2,218,490.75</b>	<b>2,807,728.14</b>	<b>678,983.79</b>	<b>1,087,165.03</b>	<b>6,792,367.71</b>