

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

58% of the year has elapsed	Jul '24 - Jan 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	402,472.00	705,000.00	-302,528.00	57.09%
5221 · Open/Closing Internment Fees	192,448.00	330,000.00	-137,552.00	58.32%
5222 · Sale of Crypts/Vaults	151,342.27	250,000.00	-98,657.73	60.54%
5224 · Grave Marker Setting Fees	60,264.07	109,000.00	-48,735.93	55.29%
5225 · Sat/Sun Burial Service Fees	20,638.00	25,000.00	-4,362.00	82.55%
5226 · Endowment-Perpetual Care	100,140.45	187,000.00	-86,859.55	53.55%
5227 · Non-Residence Fees	13,135.94	40,000.00	-26,864.06	32.84%
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%
Total Charges for Services	945,840.73	1,665,000.00	-719,159.27	56.81%
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	6,870.56	5,000.00	1,870.56	137.41%
Total Miscellaneous Revenue	6,870.56	5,000.00	1,870.56	137.41%
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/Distributions	500,621.37	200,000.00	300,621.37	250.31%
3381 · Unrealized Gain/Loss on Invest	-288,666.44			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	226,454.93	229,000.00	-2,545.07	98.89%
Total Income	1,796,360.06	2,952,600.00	-1,156,239.94	60.84%
Gross Profit	1,796,360.06	2,952,600.00	-1,156,239.94	60.84%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	284,309.87	575,000.00	-290,690.13	49.45%
6400 · Retirement Contribution	80,935.60	189,000.00	-108,064.40	42.82%
6475 · Retiree Medical OPEB	9,330.23	18,000.00	-8,669.77	51.84%
6500 · FICA Contribution	16,488.70	35,650.00	-19,161.30	46.25%
6550 · FICA/Medicare	3,856.24	8,500.00	-4,643.76	45.37%
6600 · Health Insurance Contribution	70,376.18	150,000.00	-79,623.82	46.92%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	670.59	2,350.00	-1,679.41	28.54%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
Total Salaries & Employee Benefits	497,143.41	1,010,800.00	-513,656.59	49.18%
Services & Supplies				
7030 · Clothing & Personal	5,530.80	14,800.00	-9,269.20	37.37%
7053 · Telephone Service Local	3,369.93	5,700.00	-2,330.07	59.12%
7121 · Operating Supplies	2,786.01	6,500.00	-3,713.99	42.86%
7200 · MTC-Struct/Impr & Grounds	33,004.79	55,000.00	-21,995.21	60.01%
7324 · Audit & Acctg Fees	0.00	8,800.00	-8,800.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	260,632.61	500,000.00	-239,367.39	52.13%
7326 · Auxiliary Expense(Plot Buyback)	8,078.83	12,000.00	-3,921.17	67.32%
7363 · Equipment Maintenance	19,848.98	30,000.00	-10,151.02	66.16%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp(Vaults/Liners)	35,452.12	77,000.00	-41,547.88	46.04%
7450 · Office Expense	12,863.29	21,000.00	-8,136.71	61.25%
7460 · Prof.&Special Serv(Cemsit/alrm)	2,333.25	20,000.00	-17,666.75	11.67%
7506 · Admin. Fees (County, City)	9,781.77	40,000.00	-30,218.23	24.45%
7507 · ADP Payroll Fees	3,010.00	6,000.00	-2,990.00	50.17%
7508 · Legal Fees	1,285.63	20,000.00	-18,714.37	6.43%
7510 · Contract Serv(Accntg & HR)	23,546.25	60,000.00	-36,453.75	39.24%
7731 · Gasoline-Oil-Fuel	4,987.98	25,000.00	-20,012.02	19.95%
7732 · Training & Travel	3,606.19	12,000.00	-8,393.81	30.05%
7760 · Utilities	32,400.24	38,000.00	-5,599.76	85.26%
7763 · Water	4,954.97	8,000.00	-3,045.03	61.94%
7764 · Refuse	17,249.53	26,000.00	-8,750.47	66.34%
Total Services & Supplies	537,340.17	1,039,800.00	-502,459.83	51.68%
Total Expense	1,034,483.58	2,050,600.00	-1,016,116.42	50.45%
Net Ordinary Income	761,876.48	902,000.00	-140,123.52	84.47%

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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	0.00	300,000.00	-300,000.00	0.0%
8200 · Structures & Struct Improvement	229,490.43	1,100,000.00	-870,509.57	20.86%
8300 · Equipment	9,779.29	180,000.00	-170,220.71	5.43%
Total Capital Assets	239,269.72	1,580,000.00	-1,340,730.28	15.14%
7905 · Reserving Perpetual Care(endow)	100,140.45	187,000.00	-86,859.55	53.55%
Total Other Expense	339,410.17	1,767,000.00	-1,427,589.83	19.21%
Net Other Income	-339,410.17	-902,000.00	562,589.83	37.63%
Net Income	422,466.31	0.00	422,466.31	100.0%

Santa Maria Cemetery District
Cash Balances by Class
As of January 31, 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>
Current Assets					
Checking/Savings					
Community Bank of Santa Maria	577,135.86	0.00	0.00	0.00	577,135.86
Community Bank of SM- MMKT Sav	8,572.85	0.00	0.00	0.00	8,572.85
Stifel Financial-Endow Int	29,239.24	0.00	662,026.40	0.00	691,265.64
Stifel Financial-Endowment	265,305.08	2,783,744.66	0.00	0.00	3,049,049.74
Stifel Financial - General Fund	1,465,324.59	0.00	0.00	1,065,155.11	2,530,479.70
Total Checking/Savings	2,345,577.62	2,783,744.66	662,026.40	1,065,155.11	6,856,503.79