

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

100% of the year has elapsed	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	668,313.00	705,000.00	-36,687.00	94.8%
5221 · Open/Closing Internment Fees	327,826.00	330,000.00	-2,174.00	99.34%
5222 · Sale of Crypts/Vaults	257,786.22	250,000.00	7,786.22	103.11%
5224 · Grave Marker Setting Fees	102,298.08	109,000.00	-6,701.92	93.85%
5225 · Sat/Sun Burial Service Fees	41,762.87	25,000.00	16,762.87	167.05%
5226 · Endowment-Perpetual Care	170,750.45	187,000.00	-16,249.55	91.31%
5227 · Non-Residence Fees	30,933.94	40,000.00	-9,066.06	77.34%
5229 · Sale of Niches	5,250.00	8,000.00	-2,750.00	65.63%
5739 · Other Services	330.00	11,000.00	-10,670.00	3.0%
Total Charges for Services	1,605,250.56	1,665,000.00	-59,749.44	96.41%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	2,243.20	3,800.00	-1,556.80	59.03%
Total Intergovernmental Revenue-State	2,243.20	3,800.00	-1,556.80	59.03%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	18,102.90	5,000.00	13,102.90	362.06%
Total Miscellaneous Revenue	18,102.90	5,000.00	13,102.90	362.06%
Taxes				
3015 - PT Prior Yr Escapes Sec	1,399.89	1,900.00	-500.11	73.68%
3010 · Property Tax-Current Secured	988,564.09	975,000.00	13,564.09	101.39%
3011 · Property Tax-Unitary	17,894.11	16,000.00	1,894.11	111.84%
3020 · Property Tax-Current Unsecured	36,648.99	37,300.00	-651.01	98.26%
3023 · PT PY Corr/Escapes Unsecured	1,908.88	1,140.00	768.88	167.45%
3040 · Property Tax-Prior Secured	113.94			
3050 · Property Tax-Prior Unsecured	811.81	1,140.00	-328.19	71.21%
3054 · Supplemental Pty Tax-Current	11,795.79	17,000.00	-5,204.21	69.39%
3056 · Supplemental Pty Tax-Prior	129.84	220.00	-90.16	59.02%
3057 · PT-506 Int, 480 CIOS/CIC Pen	118.78	100.00	18.78	118.78%
Total Taxes	1,059,386.12	1,049,800.00	9,586.12	100.91%
Use of Money & Property				
3380 · Interest/Div/Distributions	793,198.51	200,000.00	593,198.51	396.6%
3381 · Unrealized Gain/Loss on Invest	-423,902.17			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	383,796.34	229,000.00	154,796.34	167.6%
Total Income	3,068,779.12	2,952,600.00	116,179.12	103.94%
Gross Profit	3,068,779.12	2,952,600.00	116,179.12	103.94%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	512,567.67	575,000.00	-62,432.33	89.14%
6400 · Retirement Contribution	154,631.11	189,000.00	-34,368.89	81.82%
6475 · Retiree Medical OPEB	17,225.04	18,000.00	-774.96	95.7%
6500 · FICA Contribution	30,601.33	35,650.00	-5,048.67	85.84%
6550 · FICA/Medicare	6,922.91	8,500.00	-1,577.09	81.45%
6600 · Health Insurance Contribution	146,382.79	150,000.00	-3,617.21	97.59%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	1,720.89	2,350.00	-629.11	73.23%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
Total Salaries & Employee Benefits	901,227.74	1,010,800.00	-109,572.26	89.16%
Services & Supplies				
7030 · Clothing & Personal	10,857.64	14,800.00	-3,942.36	73.36%
7053 · Telephone Service Local	6,483.01	5,700.00	783.01	113.74%
7121 · Operating Supplies	8,769.57	6,500.00	2,269.57	134.92%
7200 · MTC-Struct/Impr & Grounds	47,932.48	55,000.00	-7,067.52	87.15%
7324 · Audit & Acctg Fees	8,460.00	8,800.00	-340.00	96.14%
7325 · Other Prof Serv(Mowing/Lndscp)	415,358.63	500,000.00	-84,641.37	83.07%
7326 · Auxiliary Expense(Plot Buyback)	10,349.83	12,000.00	-1,650.17	86.25%
7363 · Equipment Maintenance	29,518.45	30,000.00	-481.55	98.4%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp(Vaults/Liners)	79,741.83	77,000.00	2,741.83	103.56%
7450 · Office Expense	20,238.96	21,000.00	-761.04	96.38%
7460 · Prof.&Special Serv(Cemsit/alrm)	11,325.62	20,000.00	-8,674.38	56.63%
7506 · Admin. Fees (County, City)	22,462.59	40,000.00	-17,537.41	56.16%
7507 · ADP Payroll Fees	5,859.60	6,000.00	-140.40	97.66%
7508 · Legal Fees	3,687.13	20,000.00	-16,312.87	18.44%
7510 · Contract Serv(Accntg & HR)	42,495.84	60,000.00	-17,504.16	70.83%
7731 · Gasoline-Oil-Fuel	12,687.83	25,000.00	-12,312.17	50.75%
7732 · Training & Travel	8,723.06	12,000.00	-3,276.94	72.69%
7760 · Utilities	44,839.72	38,000.00	6,839.72	118.0%
7763 · Water	6,629.80	8,000.00	-1,370.20	82.87%
7764 · Refuse	20,041.24	26,000.00	-5,958.76	77.08%
Total Services & Supplies	869,079.83	1,039,800.00	-170,720.17	83.58%
Total Expense	1,770,307.57	2,050,600.00	-280,292.43	86.33%
Net Ordinary Income	1,298,471.55	902,000.00	396,471.55	143.96%

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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	<u>0.00</u>	<u>865,000.00</u>	<u>-865,000.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	13,209.68	300,000.00	-286,790.32	4.4%
8200 · Structures & Struct Improvement	920,220.68	1,100,000.00	-179,779.32	83.66%
8300 · Equipment	21,938.14	180,000.00	-158,061.86	12.19%
Total Capital Assets	<u>955,368.50</u>	<u>1,580,000.00</u>	<u>-624,631.50</u>	<u>60.47%</u>
7905 · Reserving Perpetual Care(endow)	170,750.45	187,000.00	-16,249.55	91.31%
Total Other Expense	<u>1,126,118.95</u>	<u>1,767,000.00</u>	<u>-640,881.05</u>	<u>63.73%</u>
Net Other Income	<u>-1,126,118.95</u>	<u>-902,000.00</u>	<u>-224,118.95</u>	<u>124.85%</u>
Net Income	<u><u>172,352.60</u></u>	<u><u>0.00</u></u>	<u><u>172,352.60</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances by Class
As of June 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	529,755.14	0.00	0.00	529,755.14
Community Bank of SM- MMKT Sav	8,485.24	0.00	0.00	8,485.24
Stifel Financial-Endow Int	0.00	0.00	759,989.06	759,989.06
Stifel Financial-Endowment	0.00	3,321,026.34	0.00	3,321,026.34
Stifel Financial - General Fund	1,961,090.32	0.00	0.00	1,961,090.32
Total Checking/Savings	2,499,330.70	3,321,026.34	759,989.06	6,580,346.10