

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

75% of the year has elapsed	Jul '24 - Mar 25	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	539,190.00	705,000.00	-165,810.00	76.48%
5221 · Open/Closing Internment Fees	260,586.00	330,000.00	-69,414.00	78.97%
5222 · Sale of Crypts/Vaults	207,005.62	250,000.00	-42,994.38	82.8%
5224 · Grave Marker Setting Fees	79,096.23	109,000.00	-29,903.77	72.57%
5225 · Sat/Sun Burial Service Fees	27,388.00	25,000.00	2,388.00	109.55%
5226 · Endowment-Perpetual Care	134,697.45	187,000.00	-52,302.55	72.03%
5227 · Non-Residence Fees	19,257.94	40,000.00	-20,742.06	48.15%
5229 · Sale of Niches	5,250.00	8,000.00	-2,750.00	65.63%
5739 · Other Services	180.00	11,000.00	-10,820.00	1.64%
Total Charges for Services	1,272,651.24	1,665,000.00	-392,348.76	76.44%
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	8,544.10	5,000.00	3,544.10	170.88%
Total Miscellaneous Revenue	8,544.10	5,000.00	3,544.10	170.88%
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	576,752.51	200,000.00	376,752.51	288.38%
3381 · Unrealized Gain/Loss on Invest	-286,846.84			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	304,405.67	229,000.00	75,405.67	132.93%
Total Income	2,202,794.85	2,952,600.00	-749,805.15	74.61%
Gross Profit	2,202,794.85	2,952,600.00	-749,805.15	74.61%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	375,628.96	575,000.00	-199,371.04	65.33%
6400 · Retirement Contribution	120,108.78	189,000.00	-68,891.22	63.55%
6475 · Retiree Medical OPEB	13,636.49	18,000.00	-4,363.51	75.76%
6500 · FICA Contribution	22,585.45	35,650.00	-13,064.55	63.35%
6550 · FICA/Medicare	5,048.22	8,500.00	-3,451.78	59.39%
6600 · Health Insurance Contribution	107,274.30	150,000.00	-42,725.70	71.52%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	1,257.80	2,350.00	-1,092.20	53.52%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
Total Salaries & Employee Benefits	676,716.00	1,010,800.00	-334,084.00	66.95%
Services & Supplies				
7030 · Clothing & Personal	7,717.64	14,800.00	-7,082.36	52.15%
7053 · Telephone Service Local	4,606.49	5,700.00	-1,093.51	80.82%
7121 · Operating Supplies	3,168.92	6,500.00	-3,331.08	48.75%
7200 · MTC-Struct/Impr & Grounds	49,317.36	55,000.00	-5,682.64	89.67%
7324 · Audit & Acctg Fees	8,460.00	8,800.00	-340.00	96.14%
7325 · Other Prof Serv(Mowing/Lndscp)	339,789.99	500,000.00	-160,210.01	67.96%
7326 · Auxiliary Expense(Plot Buyback)	8,989.83	12,000.00	-3,010.17	74.92%
7363 · Equipment Maintenance	22,569.00	30,000.00	-7,431.00	75.23%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp(Vaults/Liners)	59,147.83	77,000.00	-17,852.17	76.82%
7450 · Office Expense	19,136.19	21,000.00	-1,863.81	91.13%
7460 · Prof.&Special Serv(Cemsit/alrm)	2,333.25	20,000.00	-17,666.75	11.67%
7506 · Admin. Fees (County, City)	9,932.77	40,000.00	-30,067.23	24.83%
7507 · ADP Payroll Fees	4,798.05	6,000.00	-1,201.95	79.97%
7508 · Legal Fees	2,020.63	20,000.00	-17,979.37	10.1%
7510 · Contract Serv(Accntg & HR)	30,616.86	60,000.00	-29,383.14	51.03%
7731 · Gasoline-Oil-Fuel	8,595.58	25,000.00	-16,404.42	34.38%
7732 · Training & Travel	5,256.77	12,000.00	-6,743.23	43.81%
7760 · Utilities	36,567.35	38,000.00	-1,432.65	96.23%
7763 · Water	6,203.97	8,000.00	-1,796.03	77.55%
7764 · Refuse	20,382.61	26,000.00	-5,617.39	78.4%
Total Services & Supplies	702,228.09	1,039,800.00	-337,571.91	67.54%
Total Expense	1,378,944.09	2,050,600.00	-671,655.91	67.25%
Net Ordinary Income	823,850.76	902,000.00	-78,149.24	91.34%

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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	548,108.81	1,100,000.00	-551,891.19	49.83%
8300 · Equipment	21,938.14	180,000.00	-158,061.86	12.19%
Total Capital Assets	570,046.95	1,580,000.00	-1,009,953.05	36.08%
7905 · Reserving Perpetual Care(endow)	134,697.45	187,000.00	-52,302.55	72.03%
Total Other Expense	704,744.40	1,767,000.00	-1,062,255.60	39.88%
Net Other Income	-704,744.40	-902,000.00	197,255.60	78.13%
Net Income	119,106.36	0.00	119,106.36	100.0%

Santa Maria Cemetery District

Cash Balances by Class

As of March 31, 2025

	3320 - SM Cemetery	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	3325 General Fund	TOTAL
ASSETS					
Current Assets					
Checking/Savings					
Comm Bank of Santa Maria 1556	234,543.57	0.00	0.00	0.00	234,543.57
Community Bank of SM- MMKT Sav	8,574.24	0.00	0.00	0.00	8,574.24
Stifel Financial-Endow Int	0.00	0.00	723,924.62	0.00	723,924.62
Stifel Financial-Endowment	0.00	3,066,760.42	0.00	0.00	3,066,760.42
Stifel Financial - General Fund	1,465,324.59	0.00	0.00	1,092,734.80	2,558,059.39
Total Checking/Savings	1,708,442.40	3,066,760.42	723,924.62	1,092,734.80	6,591,862.24