

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

91% of the year has elapsed	<u>Jul '24 - May 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	616,991.00	705,000.00	-88,009.00	87.52%
5221 · Open/Closing Internment Fees	303,430.00	330,000.00	-26,570.00	91.95%
5222 · Sale of Crypts/Vaults	240,208.32	250,000.00	-9,791.68	96.08%
5224 · Grave Marker Setting Fees	91,385.09	109,000.00	-17,614.91	83.84%
5225 · Sat/Sun Burial Service Fees	35,012.87	25,000.00	10,012.87	140.05%
5226 · Endowment-Perpetual Care	155,682.45	187,000.00	-31,317.55	83.25%
5227 · Non-Residence Fees	25,762.94	40,000.00	-14,237.06	64.41%
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	<u>1,474,052.67</u>	<u>1,665,000.00</u>	<u>-190,947.33</u>	<u>88.53%</u>
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,725.54	3,800.00	-2,074.46	45.41%
Total Intergovernmental Revenue-State	<u>1,725.54</u>	<u>3,800.00</u>	<u>-2,074.46</u>	<u>45.41%</u>
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	10,126.25	5,000.00	5,126.25	202.53%
Total Miscellaneous Revenue	<u>10,126.25</u>	<u>5,000.00</u>	<u>5,126.25</u>	<u>202.53%</u>
Taxes				
3015 - PT Prior Yr Escapes Sec	1,384.70	1,900.00	-515.30	72.88%
3010 · Property Tax-Current Secured	1,015,309.91	975,000.00	40,309.91	104.13%
3011 · Property Tax-Unitary	9,130.79	16,000.00	-6,869.21	57.07%
3020 · Property Tax-Current Unsecured	36,603.26	37,300.00	-696.74	98.13%
3023 · PT PY Corr/Escapes Unsecured	1,037.25	1,140.00	-102.75	90.99%
3040 · Property Tax-Prior Secured	112.52			
3050 · Property Tax-Prior Unsecured	697.95	1,140.00	-442.05	61.22%
3054 · Supplemental Pty Tax-Current	8,917.61	17,000.00	-8,082.39	52.46%
3056 · Supplemental Pty Tax-Prior	116.60	220.00	-103.40	53.0%
3057 · PT-506 Int, 480 CIOS/CIC Pen	116.17	100.00	16.17	116.17%
Total Taxes	<u>1,073,426.76</u>	<u>1,049,800.00</u>	<u>23,626.76</u>	<u>102.25%</u>
Use of Money & Property				
3380 · Interest/Div/Distributions	736,623.06	200,000.00	536,623.06	368.31%
3381 · Unrealized Gain/Loss on Invest	-410,352.98			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	<u>340,770.08</u>	<u>229,000.00</u>	<u>111,770.08</u>	<u>148.81%</u>
Total Income	<u>2,900,101.30</u>	<u>2,952,600.00</u>	<u>-52,498.70</u>	<u>98.22%</u>

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Gross Profit	2,900,101.30	2,952,600.00	-52,498.70	98.22%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	468,034.22	575,000.00	-106,965.78	81.4%
6400 · Retirement Contribution	147,307.70	189,000.00	-41,692.30	77.94%
6475 · Retiree Medical OPEB	16,507.33	18,000.00	-1,492.67	91.71%
6500 · FICA Contribution	27,947.51	35,650.00	-7,702.49	78.39%
6550 · FICA/Medicare	6,302.26	8,500.00	-2,197.74	74.14%
6600 · Health Insurance Contribution	132,049.87	150,000.00	-17,950.13	88.03%
6610 · Life & Disability Insurance	0.00	300.00	-300.00	0.0%
6700 · Unemployment Ins Contribution	1,475.55	2,350.00	-874.45	62.79%
6900 · Workers Compensation	31,176.00	32,000.00	-824.00	97.43%
Total Salaries & Employee Benefits	<u>830,800.44</u>	<u>1,010,800.00</u>	<u>-179,999.56</u>	<u>82.19%</u>
Services & Supplies				
7030 · Clothing & Personal	9,826.33	14,800.00	-4,973.67	66.39%
7053 · Telephone Service Local	6,298.42	5,700.00	598.42	110.5%
7121 · Operating Supplies	7,421.44	6,500.00	921.44	114.18%
7200 · MTC-Struct/Impr & Grounds	51,044.20	55,000.00	-3,955.80	92.81%
7324 · Audit & Acctg Fees	8,460.00	8,800.00	-340.00	96.14%
7325 · Other Prof Serv(Mowing/Lndscp)	376,968.63	500,000.00	-123,031.37	75.39%
7326 · Auxiliary Expense(Plot Buyback)	8,989.83	12,000.00	-3,010.17	74.92%
7363 · Equipment Maintenance	25,184.78	30,000.00	-4,815.22	83.95%
7381 · Professional Liab. Insurance	52,617.00	54,000.00	-1,383.00	97.44%
7440 · Miscellaneous Exp(Vaults/Liners)	71,742.63	77,000.00	-5,257.37	93.17%
7450 · Office Expense	17,148.19	21,000.00	-3,851.81	81.66%
7460 · Prof.&Special Serv(Cemsit/alm)	12,400.62	20,000.00	-7,599.38	62.0%
7506 · Admin. Fees (County, City)	21,186.14	40,000.00	-18,813.86	52.97%
7507 · ADP Payroll Fees	6,057.15	6,000.00	57.15	100.95%
7508 · Legal Fees	3,711.63	20,000.00	-16,288.37	18.56%
7510 · Contract Serv(Accntg & HR)	37,573.10	60,000.00	-22,426.90	62.62%
7731 · Gasoline-Oil-Fuel	10,339.53	25,000.00	-14,660.47	41.36%
7732 · Training & Travel	8,373.06	12,000.00	-3,626.94	69.78%
7760 · Utilities	41,003.84	38,000.00	3,003.84	107.91%
7763 · Water	7,476.58	8,000.00	-523.42	93.46%
7764 · Refuse	22,515.05	26,000.00	-3,484.95	86.6%
Total Services & Supplies	<u>806,338.15</u>	<u>1,039,800.00</u>	<u>-233,461.85</u>	<u>77.55%</u>
Total Expense	<u>1,637,138.59</u>	<u>2,050,600.00</u>	<u>-413,461.41</u>	<u>79.84%</u>

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Net Ordinary Income	1,262,962.71	902,000.00	360,962.71	140.02%
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	13,209.68	300,000.00	-286,790.32	4.4%
8200 · Structures & Struct Improvement	793,505.59	1,100,000.00	-306,494.41	72.14%
8300 · Equipment	21,938.14	180,000.00	-158,061.86	12.19%
Total Capital Assets	828,653.41	1,580,000.00	-751,346.59	52.45%
7905 · Reserving Perpetual Care(endow)	155,682.45	187,000.00	-31,317.55	83.25%
Total Other Expense	984,335.86	1,767,000.00	-782,664.14	55.71%
Net Other Income	-984,335.86	-902,000.00	-82,335.86	109.13%
Net Income	<u>278,626.85</u>	<u>0.00</u>	<u>278,626.85</u>	<u>100.0%</u>

Santa Maria Cemetery District
Cash Balances by Class
As of May 31, 2025

	3320 - SM Cemetery	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	TOTAL
Checking/Savings				
Comm Bank of Santa Maria 1556	786,896.28	0.00	0.00	786,896.28
Community Bank of SM- MMKT Sav	8,484.52	0.00	0.00	8,484.52
Stifel Financial-Endow Int	0.00	0.00	743,028.94	743,028.94
Stifel Financial-Endowment	0.00	3,302,549.62	0.00	3,302,549.62
Stifel Financial - General Fund	1,939,104.57	0.00	0.00	1,939,104.57
Total Checking/Savings	2,734,485.37	3,302,549.62	743,028.94	6,780,063.93