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

8% of the year has elapsed	Jul 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	67,637.00	690,000.00	-622,363.00	9.8%
5221 · Open/Closing Internment Fees	31,109.00	338,000.00	-306,891.00	9.2%
5222 · Sale of Crypts/Vaults	23,966.94	265,500.00	-241,533.06	9.03%
5224 · Grave Marker Setting Fees	18,692.27	105,000.00	-86,307.73	17.8%
5225 · Sat/Sun Burial Service Fees	1,350.00	43,000.00	-41,650.00	3.14%
5226 · Endowment-Perpetual Care	17,309.00	172,000.00	-154,691.00	10.06%
5227 · Non-Residence Fees	8,325.00	32,000.00	-23,675.00	26.02%
5229 · Sale of Niches	0.00	5,500.00	-5,500.00	0.0%
5739 · Other Services	143.85	1,000.00	-856.15	14.39%
Total Charges for Services	168,533.06	1,652,000.00	-1,483,466.94	10.2%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	2,315.00	-2,315.00	0.0%
Total Intergovernmental Revenue-State	0.00	2,315.00	-2,315.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	742.16	18,000.00	-17,257.84	4.12%
Total Miscellaneous Revenue	742.16	18,000.00	-17,257.84	4.12%
Taxes				
3015 - PT Prior Yr Escapes Sec	0.00	1,440.00	-1,440.00	0.0%
3010 · Property Tax-Current Secured	30,945.02	1,018,000.00	-987,054.98	3.04%
3011 · Property Tax-Unitary	0.00	18,400.00	-18,400.00	0.0%
3020 · Property Tax-Current Unsecured	0.00	37,700.00	-37,700.00	0.0%
3023 · PT PY Corr/Escapes Unsecured	0.00	1,960.00	-1,960.00	0.0%
3040 · Property Tax-Prior Secured	0.00	120.00	-120.00	0.0%
3050 · Property Tax-Prior Unsecured	0.00	830.00	-830.00	0.0%
3054 · Supplemental Pty Tax-Current	7,029.73	12,150.00	-5,120.27	57.86%
3056 · Supplemental Pty Tax-Prior	0.00	135.00	-135.00	0.0%
3057 · PT-506 Int, 480 CIOS/CIC Pen	0.00	125.00	-125.00	0.0%
Total Taxes	37,974.75	1,090,860.00	-1,052,885.25	3.48%
Use of Money & Property				
3380 · Interest/Div/Distibutions	52,079.04	200,000.00	-147,920.96	26.04%
3381 · Unrealized Gain/Loss on Invest	-41,724.80			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	24,854.24	229,000.00	-204,145.76	10.85%
Total Income	232,104.21	2,992,175.00	-2,760,070.79	7.76%

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Gross Profit	232,104.21	2,992,175.00	-2,760,070.79	7.76%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	44,379.02	575,000.00	-530,620.98	7.72%
6400 · Retirement Contribution	13,254.64	189,000.00	-175,745.36	7.01%
6475 · Retiree Medical OPEB	717.71	18,175.00	-17,457.29	3.95%
6500 · FICA Contribution	2,557.60	35,700.00	-33,142.40	7.16%
6550 · FICA/Medicare	598.15	8,800.00	-8,201.85	6.8%
6600 · Health Insurance Contribution	13,350.03	155,000.00	-141,649.97	8.61%
6700 · Unemployment Ins Contribution	65.66	2,500.00	-2,434.34	2.63%
6900 · Workers Compensation	36,862.00	40,000.00	-3,138.00	92.16%
Total Salaries & Employee Benefits	111,784.81	1,024,175.00	-912,390.19	10.92%
Services & Supplies				
7030 · Clothing & Personal	782.22	14,000.00	-13,217.78	5.59%
7053 · Telephone Service Local	831.96	7,500.00	-6,668.04	11.09%
7121 · Operating Supplies	1,118.75	9,500.00	-8,381.25	11.78%
7200 · MTC-Struct/Impr & Grounds	1,862.26	60,000.00	-58,137.74	3.1%
7324 · Audit & Acctg Fees	0.00	10,000.00	-10,000.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	36,470.46	450,000.00	-413,529.54	8.11%
7326 · Auxiliary Expense(Plot Buyback)	0.00	12,000.00	-12,000.00	0.0%
7363 · Equipment Maintenance	2,358.01	35,000.00	-32,641.99	6.74%
7381 · Professional Liab. Insurance	64,909.48	73,000.00	-8,090.52	88.92%
7440 · Miscellaneous Exp(Vaults/Liners	5,116.00	84,000.00	-78,884.00	6.09%
7450 · Office Expense	1,599.13	40,000.00	-38,400.87	4.0%
7460 · Prof.&Special Serv(Cemsit/alrm)	760.83	30,000.00	-29,239.17	2.54%
7506 · Admin. Fees (County, City)	3,779.69	35,000.00	-31,220.31	10.8%
7507 · ADP Payroll Fees	0.00	7,000.00	-7,000.00	0.0%
7508 · Legal Fees	0.00	20,000.00	-20,000.00	0.0%
7510 · Contract Serv(Accntg & HR)	3,478.12	60,000.00	-56,521.88	5.8%
7731 · Gasoline-Oil-Fuel	231.42	20,000.00	-19,768.58	1.16%
7732 · Training & Travel	350.00	20,000.00	-19,650.00	1.75%
7760 · Utilities	6,239.59	50,000.00	-43,760.41	12.48%
7763 · Water	691.45	12,000.00	-11,308.55	5.76%
7764 · Refuse	1,993.56	26,000.00	-24,006.44	7.67%
Total Services & Supplies	132,572.93	1,075,000.00	-942,427.07	12.33%
Total Expense	244,357.74	2,099,175.00	-1,854,817.26	11.64%
Net Ordinary Income	-12,253.53	893,000.00	-905,253.53	-1.37%

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Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	929,000.00	-929,000.00	0.0%
Total Other Income	0.00	929,000.00	-929,000.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	0.00	500,000.00	-500,000.00	0.0%
8200 · Structures & Struct Improvement	71,148.52	1,000,000.00	-928,851.48	7.12%
8300 · Equipment	0.00	150,000.00	-150,000.00	0.0%
Total Capital Assets	71,148.52	1,650,000.00	-1,578,851.48	4.31%
7905 · Reserving Perpetual Care(endow)	17,309.00	172,000.00	-154,691.00	10.06%
Total Other Expense	88,457.52	1,822,000.00	-1,733,542.48	4.86%
Net Other Income	-88,457.52	-893,000.00	804,542.48	9.91%
Net Income	**-100,711.05**	**0.00**	**-100,711.05**	**100.0%**

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

	3320 - SM Cemetery	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	TOTAL
ASSETS				
Current Assets				
Checking/Savings				
Comm Bank of Santa Maria 1556	335,952.61	0.00	0.00	335,952.61
Community Bank of SM- MMKT Sav	8,485.94	0.00	0.00	8,485.94
Stifel Financial-Endow Int	0.00	0.00	769,228.80	769,228.80
Stifel Financial-Endowment	0.00	3,314,915.23	0.00	3,314,915.23
Stifel Financial - General Fund	1,966,275.77	0.00	0.00	1,966,275.77
Stifel Ready Cash	250,000.00	0.00	0.00	250,000.00
Total Checking/Savings	2,560,714.32	3,314,915.23	769,228.80	6,644,858.35