8-11-26

SOUTH BUXTON CEMETERY ASSOCIATION

Statement of Activity Comparison
January-July, 2026

	TOTAL	
	Jan 1 - Jul 31 2026	Jan 1 - Jul 31 2025 (PY)
Revenue		
5000 Burials		
5010 Conventional Burial	5,930.00	9,695.00
5020 Cremation Burial	8,075.00	6,580.00
5050 Foundations Charge	580.00	1,585.00
Total for 5000 Burials	**$14,585.00**	**$17,860.00**
5100 Sale of Lots, Graves, Niches		
5120 Columbarium		4,320.00
5130 Lot Sales 30% Perpetual Care	1,844.10	
5140 Lot Sales 70% Board Restricted	9,627.90	-1,150.00
5150 Veteran Discount		2,818.50
Total for 5100 Sale of Lots, Graves, Niches	**$11,472.00**	**$5,988.50**
5200 Donation		
5245 Memorial Page	100.00	650.00
5280 Vets Flag Holders	40.00	
5285 Infrastructure Project/Entrance		250.00
Total for 5200 Donation	**$140.00**	**$900.00**
5400 Grant Town of Buxton		
5410 Tree maintenance	3,000.00	3,300.00
5440 Pauper Lot care	2,363.00	2,294.00
5450 Veterans' grave care	14,396.76	13,773.35
Total for 5400 Grant Town of Buxton	**$19,759.76**	**$19,367.35**
5800 Miscellaneous Income	$675.00	
5275 In-Kind Donation		99.00
5950 Interest Income	1,804.06	3,814.06
Total for 5800 Miscellaneous Income	**$2,479.06**	**$3,913.06**
Total for Revenue	**$48,435.82**	**$48,028.91**
Gross Profit	**$48,435.82**	**$48,028.91**
Expenditures		
6000 Payroll Expense		
6010 Wages	21,301.74	16,984.61
6020 Payroll Taxes	3,095.98	2,416.20
Total for 6000 Payroll Expense	**$24,397.72**	**$19,400.81**
6100 Utilities		
6110 Electric	1,180.01	1,030.02
6120 Telephone & Internet	619.96	622.39
Total for 6100 Utilities	**$1,799.97**	**$1,652.41**
6200 Insurance		
6210 Worker Comp Insurance		2,696.00
6220 Liability Insurance	4,154.00	2,929.00
Total for 6200 Insurance	**$4,154.00**	**$5,625.00**

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	TOTAL	
	Jan 1 - Jul 31 2026	Jan 1 - Jul 31 2025 (PY)
6400 Office expense		
6410 Office Supplies		318.01
6415 Postage and Delivery	126.00	120.00
6450 Computer Repairs		259.74
6460 Dues and Subscriptions	150.00	
6480 Quickbooks Fees	88.50	
Total for 6400 Office expense	**$364.50**	**$697.75**
7000 Landscaping	$950.25	$13,357.00
7010 Fertilizer Plan	4,199.08	2,705.11
7020 Plants-Special Care	208.18	
7030 Program Expense	169.08	0.00
7040 Tree Care Contractors	900.00	3,400.00
7070 Stump Grinding Contractors	200.00	
Total for 7000 Landscaping	**$6,626.59**	**$19,462.11**
7100 Repairs and Maintenance	$2,158.39	
7110 Equipment Repairs	4,211.18	409.57
7120 Gasoline	1,674.41	867.14
7130 Repairs & Maintenance	1,407.36	629.39
7170 Tools and Supplies	574.50	3,448.86
Total for 7100 Repairs and Maintenance	**$10,025.84**	**$5,354.96**
7500 Burial Expense		
7530 Plaque Purchase Expense	369.00	
7540 Foundations Exp Materials		233.04
7550 Deed Recording Fees	415.00	333.00
Total for 7500 Burial Expense	**$784.00**	**$566.04**
7900 Miscellaneous Income/ Expense	158.87	
Payroll Expenses	**$0.00**	
Total for Expenditures	**$48,311.49**	**$52,759.08**
Net Operating Revenue	**$124.33**	**-$4,730.17**
Other Revenue		
9000 Investment Portfolio		
9010 Unrealized Gains / Losses on In	40,560.94	25,173.47
9020 Realized Gains / Losses on Inv		1,704.00
Total for 9000 Investment Portfolio	**$40,560.94**	**$26,877.47**
Total for Other Revenue	**$40,560.94**	**$26,877.47**
Other Expenditures		
8150 Other Expenses		-110.39
Total for Other Expenditures		**-$110.39**
Net Other Revenue	**$40,560.94**	**$26,987.86**
Net Revenue	**$40,685.27**	**$22,257.69**

SOUTH BUXTON CEMETERY ASSOCIATION

Statement of Financial Position Comparison
As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jul 31, 2025 (PY)
Assets		
Current Assets		
Bank Accounts		
1000 Checking- xxx5160	20,643.30	25,489.87
1055 Money Market - xxx2298	21,372.89	21,109.09
Total for Bank Accounts	**$42,016.19**	**$46,598.96**
Accounts Receivable		
1200 Accounts Receivable	6,380.00	6,380.00
Total for Accounts Receivable	**$6,380.00**	**$6,380.00**
Other Current Assets		
1060 Certificates of Deposit	167,053.77	173,661.92
1099 Undeposited Funds	0.00	0.00
QuickBooks Tax Holding Account	1,972.53	
Total for Other Current Assets	**$169,026.30**	**$173,661.92**
Total for Current Assets	**$217,422.49**	**$226,640.88**
Fixed Assets		
1400 Equipment & Tools	205,736.45	207,222.49
1450 Accumulated Depreciation	-111,854.00	-104,027.00
Total for Fixed Assets	**$93,882.45**	**$103,195.49**
Other Assets		
1100 UBS Fund	591,686.80	511,939.24
Total for Other Assets	**$591,686.80**	**$511,939.24**
Total for Assets	**$902,991.74**	**$841,775.61**
Liabilities and Equity		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	0.00	409.57
Total for Accounts Payable	**$0.00**	**$409.57**
Other Current Liabilities		
2050 Payroll Liabilities	$115.00	$1,644.46
Federal Taxes (941/943/944)	1,335.24	
ME Employment Taxes	442.10	
ME Income Tax	160.00	
ME Paid Family and Medical Leave	35.22	
Total for 2050 Payroll Liabilities	**$2,087.56**	**$1,644.46**
Total for Other Current Liabilities	**$2,087.56**	**$1,644.46**
Total for Current Liabilities	**$2,087.56**	**$2,054.03**
Total for Liabilities	**$2,087.56**	**$2,054.03**

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Statement of Financial Position Comparison
As of Jul 31, 2026

	TOTAL	
	As of Jul 31, 2026	As of Jul 31, 2025 (PY)
Equity		
4000 Opening Bal Equity	0.00	0.00
4100 Retained Earnings	0.00	433,705.32
4200 Unrestricted	475,155.45	153,501.11
4300 Cemetery Lot Sales	56,607.00	17,982.00
4500 Permanently Restricted		
4510 Perpetual Fund	271,527.00	155,346.00
4520 Perm Restr Trust Fund	56,929.46	56,929.46
Total for 4500 Permanently Restricted	**$328,456.46**	**$212,275.46**
Net Income	40,685.27	22,257.69
Total for Equity	**$900,904.18**	**$839,721.58**
Total for Liabilities and Equity	**$902,991.74**	**$841,775.61**