Santa Maria Cemetery District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

100% of the year has elapsed	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	713,847.00	690,000.00	23,847.00	103.46%
5221 · Open/Closing Internment Fees	358,200.00	338,000.00	20,200.00	105.98%
5222 · Sale of Crypts/Vaults	272,426.95	265,500.00	6,926.95	102.61%
5224 · Grave Marker Setting Fees	136,860.64	105,000.00	31,860.64	130.34%
5225 · Sat/Sun Burial Service Fees	37,900.00	43,000.00	-5,100.00	88.14%
5226 · Endowment-Perpetual Care	186,509.00	172,000.00	14,509.00	108.44%
5227 · Non-Residence Fees	45,530.00	32,000.00	13,530.00	142.28%
5229 · Sale of Niches	9,890.00	5,500.00	4,390.00	179.82%
5739 · Other Services	735.74	1,000.00	-264.26	73.57%
Total Charges for Services	1,761,899.33	1,652,000.00	109,899.33	106.65%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	2,879.60	2,315.00	564.60	124.39%
Total Intergovernmental Revenue-State	2,879.60	2,315.00	564.60	124.39%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	10,316.49	18,000.00	-7,683.51	57.31%
Total Miscellaneous Revenue	10,316.49	18,000.00	-7,683.51	57.31%
Taxes				
3015 - PT Prior Yr Escapes Sec	-8.02	1,440.00	-1,448.02	-0.56%
3010 · Property Tax-Current Secured	1,133,432.78	1,018,000.00	115,432.78	111.34%
3011 · Property Tax-Unitary	10,290.41	18,400.00	-8,109.59	55.93%
3020 · Property Tax-Current Unsecured	842.74	37,700.00	-36,857.26	2.24%
3023 · PT PY Corr/Escapes Unsecured	268.11	1,960.00	-1,691.89	13.68%
3040 · Property Tax-Prior Secured	8.03	120.00	-111.97	6.69%
3050 · Property Tax-Prior Unsecured	149.95	830.00	-680.05	18.07%
3054 · Supplemental Pty Tax-Current	12,754.33	12,150.00	604.33	104.97%
3056 · Supplemental Pty Tax-Prior	14.92	135.00	-120.08	11.05%
3057 · PT-506 Int, 480 CIOS/CIC Pen	0.08	125.00	-124.92	0.06%
Total Taxes	1,157,753.33	1,090,860.00	66,893.33	106.13%
Use of Money & Property				
3380 · Interest/Div/Distibutions	1,034,693.04	200,000.00	834,693.04	517.35%
3381 · Unrealized Gain/Loss on Invest	-787,882.31			
3409 · Other Rental of Bldgs & Land	46,400.00	29,000.00	17,400.00	160.0%
Total Use of Money & Property	293,210.73	229,000.00	64,210.73	128.04%
Total Income	3,226,059.48	2,992,175.00	233,884.48	107.82%

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Gross Profit	3,226,059.48	2,992,175.00	233,884.48	107.82%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	558,315.78	575,000.00	-16,684.22	97.1%
6400 · Retirement Contribution	154,629.64	189,000.00	-34,370.36	81.82%
6475 · Retiree Medical OPEB	17,362.99	18,175.00	-812.01	95.53%
6500 · FICA Contribution	31,815.49	35,700.00	-3,884.51	89.12%
6550 · FICA/Medicare	7,440.72	8,800.00	-1,359.28	84.55%
6600 · Health Insurance Contribution	156,272.86	155,000.00	1,272.86	100.82%
6700 · Unemployment Ins Contribution	2,651.05	2,500.00	151.05	106.04%
6900 · Workers Compensation	36,862.00	40,000.00	-3,138.00	92.16%
Total Salaries & Employee Benefits	965,350.53	1,024,175.00	-58,824.47	94.26%
Services & Supplies				
7030 · Clothing & Personal	11,988.21	14,000.00	-2,011.79	85.63%
7053 · Telephone Service Local	6,246.25	7,500.00	-1,253.75	83.28%
7121 · Operating Supplies	9,563.58	9,500.00	63.58	100.67%
7200 · MTC-Struct/Impr & Grounds	22,317.94	60,000.00	-37,682.06	37.2%
7324 · Audit & Acctg Fees	0.00	10,000.00	-10,000.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	483,439.46	450,000.00	33,439.46	107.43%
7326 · Auxiliary Expense(Plot Buyback)	12,189.00	12,000.00	189.00	101.58%
7363 · Equipment Maintenance	26,122.94	35,000.00	-8,877.06	74.64%
7381 · Professional Liab. Insurance	64,909.48	73,000.00	-8,090.52	88.92%
7440 · Miscellaneous Exp(Vaults/Liners	102,632.64	84,000.00	18,632.64	122.18%
7450 · Office Expense	38,344.17	40,000.00	-1,655.83	95.86%
7460 · Prof.&Special Serv(Cemsit/alrm)	15,674.54	30,000.00	-14,325.46	52.25%
7506 · Admin. Fees (County, City)	26,620.04	35,000.00	-8,379.96	76.06%
7507 · ADP Payroll Fees	5,571.15	7,000.00	-1,428.85	79.59%
7508 · Legal Fees	3,880.74	20,000.00	-16,119.26	19.4%
7510 · Contract Serv(Accntg & HR)	42,363.48	60,000.00	-17,636.52	70.61%
7731 · Gasoline-Oil-Fuel	15,193.64	20,000.00	-4,806.36	75.97%
7732 · Training & Travel	12,983.50	20,000.00	-7,016.50	64.92%
7760 · Utilities	44,266.95	50,000.00	-5,733.05	88.53%
7763 · Water	9,988.82	12,000.00	-2,011.18	83.24%
7764 · Refuse	16,336.19	26,000.00	-9,663.81	62.83%
Total Services & Supplies	970,632.72	1,075,000.00	-104,367.28	90.29%
Total Expense	1,935,983.25	2,099,175.00	-163,191.75	92.23%
Net Ordinary Income	1,290,076.23	893,000.00	397,076.23	144.47%

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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	297,990.25	1,000,000.00	-702,009.75	29.8%
8300 · Equipment	18,390.79	150,000.00	-131,609.21	12.26%
Total Capital Assets	316,381.04	1,650,000.00	-1,333,618.96	19.18%
7905 · Reserving Perpetual Care(endow)	186,509.00	172,000.00	14,509.00	108.44%
Total Other Expense	502,890.04	1,822,000.00	-1,319,109.96	27.6%
Net Other Income	-502,890.04	-893,000.00	390,109.96	56.32%
Net Income	**787,186.19**	**0.00**	**787,186.19**	**100.0%**

Santa Maria Cemetery District
Cash Balances
As of June 30, 2026

	Jun 30, 26
Checking/Savings	
Comm Bank of Santa Maria 1556	78,786.28
Stifel Financial-Endow Int	914,577.38
Stifel Financial-Endowment	3,454,754.37
Stifel Financial - General Fund	2,968,262.41
Stifel Ready Cash	667,254.22
Total Checking/Savings	8,083,634.66