

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

75% of the year has elapsed	Jul '25 - Mar 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	513,951.00	690,000.00	-176,049.00	74.49%
5221 · Open/Closing Internment Fees	265,908.00	338,000.00	-72,092.00	78.67%
5222 · Sale of Crypts/Vaults	201,677.32	265,500.00	-63,822.68	75.96%
5224 · Grave Marker Setting Fees	99,052.54	105,000.00	-5,947.46	94.34%
5225 · Sat/Sun Burial Service Fees	29,400.00	43,000.00	-13,600.00	68.37%
5226 · Endowment-Perpetual Care	136,733.00	172,000.00	-35,267.00	79.5%
5227 · Non-Residence Fees	33,805.00	32,000.00	1,805.00	105.64%
5229 · Sale of Niches	5,800.00	5,500.00	300.00	105.46%
5739 · Other Services	685.74	1,000.00	-314.26	68.57%
Total Charges for Services	1,287,012.60	1,652,000.00	-364,987.40	77.91%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	1,693.88	2,315.00	-621.12	73.17%
Total Intergovernmental Revenue-State	1,693.88	2,315.00	-621.12	73.17%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	6,216.01	18,000.00	-11,783.99	34.53%
Total Miscellaneous Revenue	6,216.01	18,000.00	-11,783.99	34.53%
Taxes				
3015 - PT Prior Yr Escapes Sec	0.00	1,440.00	-1,440.00	0.0%
3010 · Property Tax-Current Secured	661,003.06	1,018,000.00	-356,996.94	64.93%
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	668,032.79	1,090,860.00	-422,827.21	61.24%
Use of Money & Property				
3380 · Interest/Div/Distributions	807,656.82	200,000.00	607,656.82	403.83%
3381 · Unrealized Gain/Loss on Invest	-619,382.30			
3409 · Other Rental of Bldgs & Land	30,450.00	29,000.00	1,450.00	105.0%
Total Use of Money & Property	218,724.52	229,000.00	-10,275.48	95.51%
Total Income	2,181,679.80	2,992,175.00	-810,495.20	72.91%
Gross Profit	2,181,679.80	2,992,175.00	-810,495.20	72.91%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	417,118.86	575,000.00	-157,881.14	72.54%
6400 · Retirement Contribution	120,338.58	189,000.00	-68,661.42	63.67%
6475 · Retiree Medical OPEB	0.00	18,175.00	-18,175.00	0.0%
6500 · FICA Contribution	23,980.55	35,700.00	-11,719.45	67.17%
6550 · FICA/Medicare	5,608.34	8,800.00	-3,191.66	63.73%
6600 · Health Insurance Contribution	115,841.47	155,000.00	-39,158.53	74.74%
6700 · Unemployment Ins Contribution	2,578.07	2,500.00	78.07	103.12%
6900 · Workers Compensation	36,862.00	40,000.00	-3,138.00	92.16%
Total Salaries & Employee Benefits	722,327.87	1,024,175.00	-301,847.13	70.53%
Services & Supplies				
7030 · Clothing & Personal	8,316.32	14,000.00	-5,683.68	59.4%
7053 · Telephone Service Local	5,372.23	7,500.00	-2,127.77	71.63%
7121 · Operating Supplies	5,508.87	9,500.00	-3,991.13	57.99%
7200 · MTC-Struct/Impr & Grounds	12,413.01	60,000.00	-47,586.99	20.69%
7324 · Audit & Acctg Fees	0.00	10,000.00	-10,000.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	371,148.77	450,000.00	-78,851.23	82.48%
7326 · Auxiliary Expense(Plot Buyback)	11,499.00	12,000.00	-501.00	95.83%
7363 · Equipment Maintenance	19,466.59	35,000.00	-15,533.41	55.62%
7381 · Professional Liab. Insurance	64,909.48	73,000.00	-8,090.52	88.92%
7440 · Miscellaneous Exp(Vaults/Liners)	70,024.83	84,000.00	-13,975.17	83.36%
7450 · Office Expense	26,308.11	40,000.00	-13,691.89	65.77%
7460 · Prof.&Special Serv(Cemsit/alm)	10,546.58	30,000.00	-19,453.42	35.16%
7506 · Admin. Fees (County, City)	26,663.18	35,000.00	-8,336.82	76.18%
7507 · ADP Payroll Fees	4,323.45	7,000.00	-2,676.55	61.76%
7508 · Legal Fees	3,868.24	20,000.00	-16,131.76	19.34%
7510 · Contract Serv(Accntg & HR)	35,198.56	60,000.00	-24,801.44	58.66%
7731 · Gasoline-Oil-Fuel	9,858.12	20,000.00	-10,141.88	49.29%
7732 · Training & Travel	10,035.00	20,000.00	-9,965.00	50.18%
7760 · Utilities	30,173.49	50,000.00	-19,826.51	60.35%
7763 · Water	7,672.64	12,000.00	-4,327.36	63.94%
7764 · Refuse	13,160.01	26,000.00	-12,839.99	50.62%
Total Services & Supplies	746,466.48	1,075,000.00	-328,533.52	69.44%
Total Expense	1,468,794.35	2,099,175.00	-630,380.65	69.97%
Net Ordinary Income	712,885.45	893,000.00	-180,114.55	79.83%
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%

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Other Expense				
Capital Assets				
8100 · Land & Land Improvements	0.00	500,000.00	-500,000.00	0.0%
8200 · Structures & Struct Improvement	286,959.77	1,000,000.00	-713,040.23	28.7%
8300 · Equipment	18,390.79	150,000.00	-131,609.21	12.26%
Total Capital Assets	<u>305,350.56</u>	<u>1,650,000.00</u>	<u>-1,344,649.44</u>	<u>18.51%</u>
7905 · Reserving Perpetual Care(endow)	136,733.00	172,000.00	-35,267.00	79.5%
Total Other Expense	<u>442,083.56</u>	<u>1,822,000.00</u>	<u>-1,379,916.44</u>	<u>24.26%</u>
Net Other Income	<u>-442,083.56</u>	<u>-893,000.00</u>	<u>450,916.44</u>	<u>49.51%</u>
Net Income	<u><u>270,801.89</u></u>	<u><u>0.00</u></u>	<u><u>270,801.89</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District

Cash Balances

As of March 31, 2026

Mar 31, 26

Checking/Savings

Comm Bank of Santa Maria 1556	160,954.02
Stifel Financial-Endow Int	877,139.39
Stifel Financial-Endowment	3,460,448.16
Stifel Financial - General Fund	2,015,801.67
Stifel Ready Cash	<u>661,940.09</u>
Total Checking/Savings	7,176,283.33