

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

92% of the year has elapsed

	Jul '25 - May 26	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	641,978.00	690,000.00	-48,022.00	93.04%
5221 · Open/Closing Internment Fees	321,420.00	338,000.00	-16,580.00	95.1%
5222 · Sale of Crypts/Vaults	243,253.53	265,500.00	-22,246.47	91.62%
5224 · Grave Marker Setting Fees	124,226.29	105,000.00	19,226.29	118.31%
5225 · Sat/Sun Burial Service Fees	37,900.00	43,000.00	-5,100.00	88.14%
5226 · Endowment-Perpetual Care	170,887.00	172,000.00	-1,113.00	99.35%
5227 · Non-Residence Fees	43,855.00	32,000.00	11,855.00	137.05%
5229 · Sale of Niches	8,400.00	5,500.00	2,900.00	152.73%
5739 · Other Services	735.74	1,000.00	-264.26	73.57%
Total Charges for Services	1,592,655.56	1,652,000.00	-59,344.44	96.41%
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	9,208.46	18,000.00	-8,791.54	51.16%
Total Miscellaneous Revenue	9,208.46	18,000.00	-8,791.54	51.16%
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/Distributions	952,273.06	200,000.00	752,273.06	476.14%
3381 · Unrealized Gain/Loss on Invest	-750,303.64			
3409 · Other Rental of Bldgs & Land	30,450.00	29,000.00	1,450.00	105.0%
Total Use of Money & Property	232,419.42	229,000.00	3,419.42	101.49%
Total Income	2,993,730.65	2,992,175.00	1,555.65	100.05%

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Gross Profit	2,993,730.65	2,992,175.00	1,555.65	100.05%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	512,745.61	575,000.00	-62,254.39	89.17%
6400 · Retirement Contribution	140,880.66	189,000.00	-48,119.34	74.54%
6475 · Retiree Medical OPEB	0.00	18,175.00	-18,175.00	0.0%
6500 · FICA Contribution	29,200.07	35,700.00	-6,499.93	81.79%
6550 · FICA/Medicare	6,829.05	8,800.00	-1,970.95	77.6%
6600 · Health Insurance Contribution	142,308.29	155,000.00	-12,691.71	91.81%
6700 · Unemployment Ins Contribution	2,630.55	2,500.00	130.55	105.22%
6900 · Workers Compensation	36,862.00	40,000.00	-3,138.00	92.16%
Total Salaries & Employee Benefits	871,456.23	1,024,175.00	-152,718.77	85.09%
Services & Supplies				
7030 · Clothing & Personal	10,165.88	14,000.00	-3,834.12	72.61%
7053 · Telephone Service Local	5,372.23	7,500.00	-2,127.77	71.63%
7121 · Operating Supplies	8,218.97	9,500.00	-1,281.03	86.52%
7200 · MTC-Struct/Impr & Grounds	16,889.35	60,000.00	-43,110.65	28.15%
7324 · Audit & Acctg Fees	0.00	10,000.00	-10,000.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	446,969.00	450,000.00	-3,031.00	99.33%
7326 · Auxiliary Expense(Plot Buyback)	12,189.00	12,000.00	189.00	101.58%
7363 · Equipment Maintenance	23,165.41	35,000.00	-11,834.59	66.19%
7381 · Professional Liab. Insurance	64,909.48	73,000.00	-8,090.52	88.92%
7440 · Miscellaneous Exp(Vaults/Liners)	91,342.45	84,000.00	7,342.45	108.74%
7450 · Office Expense	32,844.56	40,000.00	-7,155.44	82.11%
7460 · Prof.&Special Serv(Cemsit/alm)	11,176.58	30,000.00	-18,823.42	37.26%
7506 · Admin. Fees (County, City)	41,266.85	35,000.00	6,266.85	117.91%
7507 · ADP Payroll Fees	5,284.80	7,000.00	-1,715.20	75.5%
7508 · Legal Fees	3,880.74	20,000.00	-16,119.26	19.4%
7510 · Contract Serv(Accntg & HR)	38,781.02	60,000.00	-21,218.98	64.64%
7731 · Gasoline-Oil-Fuel	12,716.54	20,000.00	-7,283.46	63.58%
7732 · Training & Travel	12,174.75	20,000.00	-7,825.25	60.87%
7760 · Utilities	39,257.94	50,000.00	-10,742.06	78.52%
7763 · Water	8,441.08	12,000.00	-3,558.92	70.34%
7764 · Refuse	15,858.70	26,000.00	-10,141.30	61.0%
Total Services & Supplies	900,905.33	1,075,000.00	-174,094.67	83.81%
Total Expense	1,772,361.56	2,099,175.00	-326,813.44	84.43%
Net Ordinary Income	1,221,369.09	893,000.00	328,369.09	136.77%

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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	<u>0.00</u>	<u>929,000.00</u>	<u>-929,000.00</u>	<u>0.0%</u>
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	0.00	500,000.00	-500,000.00	0.0%
8200 · Structures & Struct Improvement	293,575.25	1,000,000.00	-706,424.75	29.36%
8300 · Equipment	18,390.79	150,000.00	-131,609.21	12.26%
Total Capital Assets	<u>311,966.04</u>	<u>1,650,000.00</u>	<u>-1,338,033.96</u>	<u>18.91%</u>
7905 · Reserving Perpetual Care(endow)	170,887.00	172,000.00	-1,113.00	99.35%
Total Other Expense	<u>482,853.04</u>	<u>1,822,000.00</u>	<u>-1,339,146.96</u>	<u>26.5%</u>
Net Other Income	<u>-482,853.04</u>	<u>-893,000.00</u>	<u>410,146.96</u>	<u>54.07%</u>
Net Income	<u><u>738,516.05</u></u>	<u><u>0.00</u></u>	<u><u>738,516.05</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District
Cash Balances
As of May 31, 2026

May 31, 26

Checking/Savings	
Comm Bank of Santa Maria 1556	226,455.11 *
Stifel Financial-Endow Int	894,557.34
Stifel Financial-Endowment	3,454,173.10
Stifel Financial - General Fund	2,896,230.09 *
Stifel Ready Cash	<u>665,269.79</u>
Total Checking/Savings	8,136,685.43

*Includes \$416,000 Transfer pending on 05.31.26