

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

67% of the year has elapsed	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	449,676.00	690,000.00	-240,324.00	65.17%
5221 · Open/Closing Internment Fees	233,414.00	338,000.00	-104,586.00	69.06%
5222 · Sale of Crypts/Vaults	177,533.80	265,500.00	-87,966.20	66.87%
5224 · Grave Marker Setting Fees	85,234.67	105,000.00	-19,765.33	81.18%
5225 · Sat/Sun Burial Service Fees	22,400.00	43,000.00	-20,600.00	52.09%
5226 · Endowment-Perpetual Care	118,621.00	172,000.00	-53,379.00	68.97%
5227 · Non-Residence Fees	31,115.00	32,000.00	-885.00	97.23%
5229 · Sale of Niches	5,800.00	5,500.00	300.00	105.46%
5739 · Other Services	555.74	1,000.00	-444.26	55.57%
<b>Total Charges for Services</b>	<b>1,124,350.21</b>	<b>1,652,000.00</b>	<b>-527,649.79</b>	<b>68.06%</b>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	1,693.88	2,315.00	-621.12	73.17%
<b>Total Intergovernmental Revenue-State</b>	<b>1,693.88</b>	<b>2,315.00</b>	<b>-621.12</b>	<b>73.17%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	5,904.46	18,000.00	-12,095.54	32.8%
<b>Total Miscellaneous Revenue</b>	<b>5,904.46</b>	<b>18,000.00</b>	<b>-12,095.54</b>	<b>32.8%</b>
<b>Taxes</b>				
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%
<b>Total Taxes</b>	<b>668,032.79</b>	<b>1,090,860.00</b>	<b>-422,827.21</b>	<b>61.24%</b>
<b>Use of Money &amp; Property</b>				
3380 · Interest/Div/Distributions	729,694.78	200,000.00	529,694.78	364.85%
3381 · Unrealized Gain/Loss on Invest	-499,192.86			
3409 · Other Rental of Bldgs & Land	30,450.00	29,000.00	1,450.00	105.0%
<b>Total Use of Money &amp; Property</b>	<b>260,951.92</b>	<b>229,000.00</b>	<b>31,951.92</b>	<b>113.95%</b>
<b>Total Income</b>	<b>2,060,933.26</b>	<b>2,992,175.00</b>	<b>-931,241.74</b>	<b>68.88%</b>
<b>Gross Profit</b>	<b>2,060,933.26</b>	<b>2,992,175.00</b>	<b>-931,241.74</b>	<b>68.88%</b>

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<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	364,884.66	575,000.00	-210,115.34	63.46%
6400 · Retirement Contribution	93,029.41	189,000.00	-95,970.59	49.22%
6475 · Retiree Medical OPEB	0.00	18,175.00	-18,175.00	0.0%
6500 · FICA Contribution	21,143.87	35,700.00	-14,556.13	59.23%
6550 · FICA/Medicare	4,944.93	8,800.00	-3,855.07	56.19%
6600 · Health Insurance Contribution	88,736.77	155,000.00	-66,263.23	57.25%
6700 · Unemployment Ins Contribution	2,439.49	2,500.00	-60.51	97.58%
6900 · Workers Compensation	36,862.00	40,000.00	-3,138.00	92.16%
<b>Total Salaries &amp; Employee Benefits</b>	<b>612,041.13</b>	<b>1,024,175.00</b>	<b>-412,133.87</b>	<b>59.76%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	7,299.04	14,000.00	-6,700.96	52.14%
7053 · Telephone Service Local	4,386.14	7,500.00	-3,113.86	58.48%
7121 · Operating Supplies	4,848.37	9,500.00	-4,651.63	51.04%
7200 · MTC-Struct/Impr & Grounds	9,869.69	60,000.00	-50,130.31	16.45%
7324 · Audit & Acctg Fees	0.00	10,000.00	-10,000.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	335,638.08	450,000.00	-114,361.92	74.59%
7326 · Auxiliary Expense(Plot Buyback)	11,499.00	12,000.00	-501.00	95.83%
7363 · Equipment Maintenance	16,095.28	35,000.00	-18,904.72	45.99%
7381 · Professional Liab. Insurance	64,909.48	73,000.00	-8,090.52	88.92%
7440 · Miscellaneous Exp(Vaults/Liners)	54,223.13	84,000.00	-29,776.87	64.55%
7450 · Office Expense	22,275.95	40,000.00	-17,724.05	55.69%
7460 · Prof.&Special Serv(Cemsit/alm)	9,705.62	30,000.00	-20,294.38	32.35%
7506 · Admin. Fees (County, City)	20,887.65	35,000.00	-14,112.35	59.68%
7507 · ADP Payroll Fees	3,922.85	7,000.00	-3,077.15	56.04%
7508 · Legal Fees	2,644.50	20,000.00	-17,355.50	13.22%
7510 · Contract Serv(Accntg & HR)	28,033.64	60,000.00	-31,966.36	46.72%
7731 · Gasoline-Oil-Fuel	7,861.45	20,000.00	-12,138.55	39.31%
7732 · Training & Travel	7,113.16	20,000.00	-12,886.84	35.57%
7760 · Utilities	26,602.68	50,000.00	-23,397.32	53.21%
7763 · Water	6,157.48	12,000.00	-5,842.52	51.31%
7764 · Refuse	12,001.54	26,000.00	-13,998.46	46.16%
<b>Total Services &amp; Supplies</b>	<b>655,974.73</b>	<b>1,075,000.00</b>	<b>-419,025.27</b>	<b>61.02%</b>
<b>Total Expense</b>	<b>1,268,015.86</b>	<b>2,099,175.00</b>	<b>-831,159.14</b>	<b>60.41%</b>
<b>Net Ordinary Income</b>	<b>792,917.40</b>	<b>893,000.00</b>	<b>-100,082.60</b>	<b>88.79%</b>

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	Jul '25 - Feb 26	Budget	\$ Over Budget	% of Budget
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	929,000.00	-929,000.00	0.0%
<b>Total Other Income</b>	<b>0.00</b>	<b>929,000.00</b>	<b>-929,000.00</b>	<b>0.0%</b>
<b>Other Expense</b>				
<b>Capital Assets</b>				
8100 · Land & Land Improvements	0.00	500,000.00	-500,000.00	0.0%
8200 · Structures & Struct Improvement	269,564.41	1,000,000.00	-730,435.59	26.96%
8300 · Equipment	13,760.65	150,000.00	-136,239.35	9.17%
<b>Total Capital Assets</b>	<b>283,325.06</b>	<b>1,650,000.00</b>	<b>-1,366,674.94</b>	<b>17.17%</b>
7905 · Reserving Perpetual Care(endow)	118,621.00	172,000.00	-53,379.00	68.97%
<b>Total Other Expense</b>	<b>401,946.06</b>	<b>1,822,000.00</b>	<b>-1,420,053.94</b>	<b>22.06%</b>
<b>Net Other Income</b>	<b>-401,946.06</b>	<b>-893,000.00</b>	<b>491,053.94</b>	<b>45.01%</b>
<b>Net Income</b>	<b>390,971.34</b>	<b>0.00</b>	<b>390,971.34</b>	<b>100.0%</b>

# Santa Maria Cemetery District

## Cash Balances

As of February 28, 2026

Feb 28, 26

### Checking/Savings

Comm Bank of Santa Maria 1556	196,838.04
Stifel Financial-Endow Int	873,408.65
Stifel Financial-Endowment	3,493,976.23
Stifel Financial - General Fund	2,029,828.29
Stifel Ready Cash	<u>678,343.54</u>
Total Checking/Savings	7,272,394.75