

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

58% of the year has elapsed

	Jul '25 - Jan 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>Charges for Services</b>				
5220 · Sale of Ground/Lots	376,086.00	690,000.00	-313,914.00	54.51%
5221 · Open/Closing Internment Fees	196,960.00	338,000.00	-141,040.00	58.27%
5222 · Sale of Crypts/Vaults	153,390.28	265,500.00	-112,109.72	57.77%
5224 · Grave Marker Setting Fees	77,696.92	105,000.00	-27,303.08	74.0%
5225 · Sat/Sun Burial Service Fees	18,200.00	43,000.00	-24,800.00	42.33%
5226 · Endowment-Perpetual Care	97,713.00	172,000.00	-74,287.00	56.81%
5227 · Non-Residence Fees	25,430.00	32,000.00	-6,570.00	79.47%
5229 · Sale of Niches	5,800.00	5,500.00	300.00	105.46%
5739 · Other Services	493.74	1,000.00	-506.26	49.37%
<b>Total Charges for Services</b>	<b>951,769.94</b>	<b>1,652,000.00</b>	<b>-700,230.06</b>	<b>57.61%</b>
<b>Intergovernmental Revenue-State</b>				
4220 · Homeowners Property Tax Relief	508.16	2,315.00	-1,806.84	21.95%
<b>Total Intergovernmental Revenue-State</b>	<b>508.16</b>	<b>2,315.00</b>	<b>-1,806.84</b>	<b>21.95%</b>
<b>Miscellaneous Revenue</b>				
5909 · Other Miscellaneous Revenue	1,666.63	18,000.00	-16,333.37	9.26%
<b>Total Miscellaneous Revenue</b>	<b>1,666.63</b>	<b>18,000.00</b>	<b>-16,333.37</b>	<b>9.26%</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 CLOS/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	623,349.36	200,000.00	423,349.36	311.68%
3381 · Unrealized Gain/Loss on Invest	-446,803.64			
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>206,995.72</b>	<b>229,000.00</b>	<b>-22,004.28</b>	<b>90.39%</b>
<b>Total Income</b>	<b>1,828,973.24</b>	<b>2,992,175.00</b>	<b>-1,163,201.76</b>	<b>61.13%</b>
<b>Gross Profit</b>	<b>1,828,973.24</b>	<b>2,992,175.00</b>	<b>-1,163,201.76</b>	<b>61.13%</b>

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<b>Expense</b>				
<b>Salaries &amp; Employee Benefits</b>				
6100 · Regular Salaries	319,799.39	575,000.00	-255,200.61	55.62%
6400 · Retirement Contribution	86,222.18	189,000.00	-102,777.82	45.62%
6475 · Retiree Medical OPEB	0.00	18,175.00	-18,175.00	0.0%
6500 · FICA Contribution	18,455.91	35,700.00	-17,244.09	51.7%
6550 · FICA/Medicare	4,316.30	8,800.00	-4,483.70	49.05%
6600 · Health Insurance Contribution	88,872.36	155,000.00	-66,127.64	57.34%
6700 · Unemployment Ins Contribution	1,799.66	2,500.00	-700.34	71.99%
6900 · Workers Compensation	36,862.00	40,000.00	-3,138.00	92.16%
<b>Total Salaries &amp; Employee Benefits</b>	<b>556,327.80</b>	<b>1,024,175.00</b>	<b>-467,847.20</b>	<b>54.32%</b>
<b>Services &amp; Supplies</b>				
7030 · Clothing & Personal	6,308.69	14,000.00	-7,691.31	45.06%
7053 · Telephone Service Local	3,799.34	7,500.00	-3,700.66	50.66%
7121 · Operating Supplies	4,691.78	9,500.00	-4,808.22	49.39%
7200 · MTC-Struct/Impr & Grounds	9,317.38	60,000.00	-50,682.62	15.53%
7324 · Audit & Acctg Fees	0.00	10,000.00	-10,000.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	297,248.08	450,000.00	-152,751.92	66.06%
7326 · Auxiliary Expense(Plot Buyback)	11,199.00	12,000.00	-801.00	93.33%
7363 · Equipment Maintenance	15,793.67	35,000.00	-19,206.33	45.13%
7381 · Professional Liab. Insurance	64,909.48	73,000.00	-8,090.52	88.92%
7440 · Miscellaneous Exp(Vaults/Liners)	45,655.13	84,000.00	-38,344.87	54.35%
7450 · Office Expense	19,446.64	40,000.00	-20,553.36	48.62%
7460 · Prof.&Special Serv(Cemsit/alm)	9,307.61	30,000.00	-20,692.39	31.03%
7506 · Admin. Fees (County, City)	19,482.66	35,000.00	-15,517.34	55.67%
7507 · ADP Payroll Fees	3,674.75	7,000.00	-3,325.25	52.5%
7508 · Legal Fees	2,644.50	20,000.00	-17,355.50	13.22%
7510 · Contract Serv(Accntg & HR)	24,346.84	60,000.00	-35,653.16	40.58%
7731 · Gasoline-Oil-Fuel	7,641.87	20,000.00	-12,358.13	38.21%
7732 · Training & Travel	6,763.16	20,000.00	-13,236.84	33.82%
7760 · Utilities	25,664.00	50,000.00	-24,336.00	51.33%
7763 · Water	5,435.60	12,000.00	-6,564.40	45.3%
7764 · Refuse	12,001.54	26,000.00	-13,998.46	46.16%
<b>Total Services &amp; Supplies</b>	<b>595,331.72</b>	<b>1,075,000.00</b>	<b>-479,668.28</b>	<b>55.38%</b>
<b>Total Expense</b>	<b>1,151,659.52</b>	<b>2,099,175.00</b>	<b>-947,515.48</b>	<b>54.86%</b>
<b>Net Ordinary Income</b>	<b>677,313.72</b>	<b>893,000.00</b>	<b>-215,686.28</b>	<b>75.85%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Release of Funds for Expansion	0.00	929,000.00	-929,000.00	0.0%

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<b>Total Other Income</b>	0.00	929,000.00	-929,000.00	0.0%
<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	261,233.16	1,000,000.00	-738,766.84	26.12%
8300 · Equipment	3,751.88	150,000.00	-146,248.12	2.5%
<b>Total Capital Assets</b>	264,985.04	1,650,000.00	-1,385,014.96	16.06%
7905 · Reserving Perpetual Care(endow)	97,713.00	172,000.00	-74,287.00	56.81%
<b>Total Other Expense</b>	362,698.04	1,822,000.00	-1,459,301.96	19.91%
<b>Net Other Income</b>	-362,698.04	-893,000.00	530,301.96	40.62%
<b>Net Income</b>	<b>314,615.68</b>	<b>0.00</b>	<b>314,615.68</b>	<b>100.0%</b>

**Santa Maria Cemetery District**  
**Cash Balances**  
As of January 31, 2026

	<u>Jan 31, 26</u>
<b>Checking/Savings</b>	
<b>Comm Bank of Santa Maria 1556</b>	117,871.71
<b>Stifel Financial-Endow Int</b>	858,914.00
<b>Stifel Financial-Endowment</b>	3,338,664.77
<b>Stifel Financial - General Fund</b>	2,014,069.54
<b>Stifel Ready Cash</b>	<u>809,952.20</u>
<b>Total Checking/Savings</b>	7,139,472.22