

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

83% of the year has elapsed	<u>Jul '25 - Apr 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	586,569.00	690,000.00	-103,431.00	85.01%
5221 · Open/Closing Internment Fees	293,408.00	338,000.00	-44,592.00	86.81%
5222 · Sale of Crypts/Vaults	221,121.97	265,500.00	-44,378.03	83.29%
5224 · Grave Marker Setting Fees	112,946.29	105,000.00	7,946.29	107.57%
5225 · Sat/Sun Burial Service Fees	33,700.00	43,000.00	-9,300.00	78.37%
5226 · Endowment-Perpetual Care	156,135.00	172,000.00	-15,865.00	90.78%
5227 · Non-Residence Fees	39,515.00	32,000.00	7,515.00	123.48%
5229 · Sale of Niches	8,400.00	5,500.00	2,900.00	152.73%
5739 · Other Services	685.74	1,000.00	-314.26	68.57%
Total Charges for Services	1,452,481.00	1,652,000.00	-199,519.00	87.92%
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	8,700.89	18,000.00	-9,299.11	48.34%
Total Miscellaneous Revenue	8,700.89	18,000.00	-9,299.11	48.34%
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	903,853.23	200,000.00	703,853.23	451.93%
3381 · Unrealized Gain/Loss on Invest	-697,902.77			
3409 · Other Rental of Bldgs & Land	30,450.00	29,000.00	1,450.00	105.0%
Total Use of Money & Property	236,400.46	229,000.00	7,400.46	103.23%
Total Income	2,857,029.56	2,992,175.00	-135,145.44	95.48%
Gross Profit	2,857,029.56	2,992,175.00	-135,145.44	95.48%

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Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	461,188.05	575,000.00	-113,811.95	80.21%
6400 · Retirement Contribution	127,185.94	189,000.00	-61,814.06	67.29%
6475 · Retiree Medical OPEB	0.00	18,175.00	-18,175.00	0.0%
6500 · FICA Contribution	26,610.77	35,700.00	-9,089.23	74.54%
6550 · FICA/Medicare	6,223.48	8,800.00	-2,576.52	70.72%
6600 · Health Insurance Contribution	129,074.88	155,000.00	-25,925.12	83.27%
6700 · Unemployment Ins Contribution	2,610.05	2,500.00	110.05	104.4%
6900 · Workers Compensation	36,862.00	40,000.00	-3,138.00	92.16%
Total Salaries & Employee Benefits	<u>789,755.17</u>	<u>1,024,175.00</u>	<u>-234,419.83</u>	<u>77.11%</u>
Services & Supplies				
7030 · Clothing & Personal	9,333.60	14,000.00	-4,666.40	66.67%
7053 · Telephone Service Local	5,372.23	7,500.00	-2,127.77	71.63%
7121 · Operating Supplies	6,329.95	9,500.00	-3,170.05	66.63%
7200 · MTC-Struct/Impr & Grounds	13,186.28	60,000.00	-46,813.72	21.98%
7324 · Audit & Acctg Fees	0.00	10,000.00	-10,000.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	409,538.77	450,000.00	-40,461.23	91.01%
7326 · Auxiliary Expense(Plot Buyback)	11,844.00	12,000.00	-156.00	98.7%
7363 · Equipment Maintenance	21,723.33	35,000.00	-13,276.67	62.07%
7381 · Professional Liab. Insurance	64,909.48	73,000.00	-8,090.52	88.92%
7440 · Miscellaneous Exp(Vaults/Liners)	82,774.45	84,000.00	-1,225.55	98.54%
7450 · Office Expense	29,205.16	40,000.00	-10,794.84	73.01%
7460 · Prof.&Special Serv(Cemsit/alm)	11,051.58	30,000.00	-18,948.42	36.84%
7506 · Admin. Fees (County, City)	38,926.99	35,000.00	3,926.99	111.22%
7507 · ADP Payroll Fees	4,729.05	7,000.00	-2,270.95	67.56%
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	12,630.58	20,000.00	-7,369.42	63.15%
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	14,249.15	26,000.00	-11,750.85	54.8%
Total Services & Supplies	<u>822,752.53</u>	<u>1,075,000.00</u>	<u>-252,247.47</u>	<u>76.54%</u>
Total Expense	<u>1,612,507.70</u>	<u>2,099,175.00</u>	<u>-486,667.30</u>	<u>76.82%</u>
Net Ordinary Income	1,244,521.86	893,000.00	351,521.86	139.36%
Other Income/Expense				
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Release of Funds for Expansion	0.00	929,000.00	-929,000.00	0.0%

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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	289,534.77	1,000,000.00	-710,465.23	28.95%
8300 · Equipment	18,390.79	150,000.00	-131,609.21	12.26%
Total Capital Assets	<u>307,925.56</u>	<u>1,650,000.00</u>	<u>-1,342,074.44</u>	<u>18.66%</u>
7905 · Reserving Perpetual Care(endow)	156,135.00	172,000.00	-15,865.00	90.78%
Total Other Expense	<u>464,060.56</u>	<u>1,822,000.00</u>	<u>-1,357,939.44</u>	<u>25.47%</u>
Net Other Income	<u>-464,060.56</u>	<u>-893,000.00</u>	<u>428,939.44</u>	<u>51.97%</u>
Net Income	<u><u>780,461.30</u></u>	<u><u>0.00</u></u>	<u><u>780,461.30</u></u>	<u><u>100.0%</u></u>

Santa Maria Cemetery District

Balance Sheet

As of April 30, 2026

Apr 30, 26

Checking/Savings

Comm Bank of Santa Maria 1556	247,540.88*
Stifel Financial-Endow Int	886,189.59
Stifel Financial-Endowment	3,460,872.34
Stifel Financial - General Fund	2,437,509.93*
Stifel Ready Cash	<u>663,639.50</u>
Total Checking/Savings	7,695,752.24

*Amounts include \$416,000 transfer pending