

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

16.66% of the year has elapsed

**Ordinary Income/Expense**

**Income**

**Charges for Services**

|                                            |                   |                     |                      |               |
|--------------------------------------------|-------------------|---------------------|----------------------|---------------|
| <b>5220 · Sale of Ground/Lots</b>          | 121,419.00        | 690,000.00          | -568,581.00          | 17.6%         |
| <b>5221 · Open/Closing Internment Fees</b> | 58,081.00         | 338,000.00          | -279,919.00          | 17.18%        |
| <b>5222 · Sale of Crypts/Vaults</b>        | 46,268.61         | 265,500.00          | -219,231.39          | 17.43%        |
| <b>5224 · Grave Marker Setting Fees</b>    | 25,606.52         | 105,000.00          | -79,393.48           | 24.39%        |
| <b>5225 · Sat/Sun Burial Service Fees</b>  | 4,150.00          | 43,000.00           | -38,850.00           | 9.65%         |
| <b>5226 · Endowment-Perpetual Care</b>     | 30,717.00         | 172,000.00          | -141,283.00          | 17.86%        |
| <b>5227 · Non-Residence Fees</b>           | 10,330.00         | 32,000.00           | -21,670.00           | 32.28%        |
| <b>5229 · Sale of Niches</b>               | 1,550.00          | 5,500.00            | -3,950.00            | 28.18%        |
| <b>5739 · Other Services</b>               | 428.74            | 1,000.00            | -571.26              | 42.87%        |
| <b>Total Charges for Services</b>          | <b>298,550.87</b> | <b>1,652,000.00</b> | <b>-1,353,449.13</b> | <b>18.07%</b> |

**Intergovernmental Revenue-State**

|                                              |             |                 |                  |             |
|----------------------------------------------|-------------|-----------------|------------------|-------------|
| <b>4220 · Homeowners Property Tax Relief</b> | 0.00        | 2,315.00        | -2,315.00        | 0.0%        |
| <b>Total Intergovernmental Revenue-State</b> | <b>0.00</b> | <b>2,315.00</b> | <b>-2,315.00</b> | <b>0.0%</b> |

**Miscellaneous Revenue**

|                                           |                 |                  |                   |              |
|-------------------------------------------|-----------------|------------------|-------------------|--------------|
| <b>5909 · Other Miscellaneous Revenue</b> | 1,470.62        | 18,000.00        | -16,529.38        | 8.17%        |
| <b>Total Miscellaneous Revenue</b>        | <b>1,470.62</b> | <b>18,000.00</b> | <b>-16,529.38</b> | <b>8.17%</b> |

**Taxes**

|                                              |                  |                     |                      |              |
|----------------------------------------------|------------------|---------------------|----------------------|--------------|
| <b>3015 - PT Prior Yr Escapes Sec</b>        | 0.00             | 1,440.00            | -1,440.00            | 0.0%         |
| <b>3010 · Property Tax-Current Secured</b>   | 30,945.02        | 1,018,000.00        | -987,054.98          | 3.04%        |
| <b>3011 · Property Tax-Unitary</b>           | 0.00             | 18,400.00           | -18,400.00           | 0.0%         |
| <b>3020 · Property Tax-Current Unsecured</b> | 0.00             | 37,700.00           | -37,700.00           | 0.0%         |
| <b>3023 · PT PY Corr/Escapes Unsecured</b>   | 0.00             | 1,960.00            | -1,960.00            | 0.0%         |
| <b>3040 · Property Tax-Prior Secured</b>     | 0.00             | 120.00              | -120.00              | 0.0%         |
| <b>3050 · Property Tax-Prior Unsecured</b>   | 0.00             | 830.00              | -830.00              | 0.0%         |
| <b>3054 · Supplemental Pty Tax-Current</b>   | 7,029.73         | 12,150.00           | -5,120.27            | 57.86%       |
| <b>3056 · Supplemental Pty Tax-Prior</b>     | 0.00             | 135.00              | -135.00              | 0.0%         |
| <b>3057 · PT-506 Int, 480 CLOS/CIC Pen</b>   | 0.00             | 125.00              | -125.00              | 0.0%         |
| <b>Total Taxes</b>                           | <b>37,974.75</b> | <b>1,090,860.00</b> | <b>-1,052,885.25</b> | <b>3.48%</b> |

**Use of Money & Property**

|                                                |                  |                   |                    |              |
|------------------------------------------------|------------------|-------------------|--------------------|--------------|
| <b>3380 · Interest/Div/Distributions</b>       | 93,249.34        | 200,000.00        | -106,750.66        | 46.63%       |
| <b>3381 · Unrealized Gain/Loss on Invest</b>   | -40,893.56       |                   |                    |              |
| <b>3409 · Other Rental of Bldgs &amp; Land</b> | 14,500.00        | 29,000.00         | -14,500.00         | 50.0%        |
| <b>Total Use of Money &amp; Property</b>       | <b>66,855.78</b> | <b>229,000.00</b> | <b>-162,144.22</b> | <b>29.2%</b> |

|                     |                   |                     |                      |               |
|---------------------|-------------------|---------------------|----------------------|---------------|
| <b>Total Income</b> | <b>404,852.02</b> | <b>2,992,175.00</b> | <b>-2,587,322.98</b> | <b>13.53%</b> |
|---------------------|-------------------|---------------------|----------------------|---------------|

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|                                               | Jul - Aug 25 | Budget       | \$ Over Budget | % of Budget |
|-----------------------------------------------|--------------|--------------|----------------|-------------|
| <b>Gross Profit</b>                           | 404,852.02   | 2,992,175.00 | -2,587,322.98  | 13.53%      |
| <b>Expense</b>                                |              |              |                |             |
| <b>Salaries &amp; Employee Benefits</b>       |              |              |                |             |
| 6100 · Regular Salaries                       | 89,221.70    | 575,000.00   | -485,778.30    | 15.52%      |
| 6400 · Retirement Contribution                | 19,810.43    | 189,000.00   | -169,189.57    | 10.48%      |
| 6475 · Retiree Medical OPEB                   | 717.71       | 18,175.00    | -17,457.29     | 3.95%       |
| 6500 · FICA Contribution                      | 5,240.75     | 35,700.00    | -30,459.25     | 14.68%      |
| 6550 · FICA/Medicare                          | 1,225.66     | 8,800.00     | -7,574.34      | 13.93%      |
| 6600 · Health Insurance Contribution          | 26,518.94    | 155,000.00   | -128,481.06    | 17.11%      |
| 6700 · Unemployment Ins Contribution          | 130.66       | 2,500.00     | -2,369.34      | 5.23%       |
| 6900 · Workers Compensation                   | 36,862.00    | 40,000.00    | -3,138.00      | 92.16%      |
| <b>Total Salaries &amp; Employee Benefits</b> | 179,727.85   | 1,024,175.00 | -844,447.15    | 17.55%      |
| <b>Services &amp; Supplies</b>                |              |              |                |             |
| 7030 · Clothing & Personal                    | 1,523.10     | 14,000.00    | -12,476.90     | 10.88%      |
| 7053 · Telephone Service Local                | 1,281.81     | 7,500.00     | -6,218.19      | 17.09%      |
| 7121 · Operating Supplies                     | 1,118.75     | 9,500.00     | -8,381.25      | 11.78%      |
| 7200 · MTC-Struct/Impr & Grounds              | 1,980.60     | 60,000.00    | -58,019.40     | 3.3%        |
| 7324 · Audit & Acctg Fees                     | 0.00         | 10,000.00    | -10,000.00     | 0.0%        |
| 7325 · Other Prof Serv(Mowing/Lndscp)         | 74,860.46    | 450,000.00   | -375,139.54    | 16.64%      |
| 7326 · Auxiliary Expense(Plot Buyback)        | 2,720.00     | 12,000.00    | -9,280.00      | 22.67%      |
| 7363 · Equipment Maintenance                  | 3,706.17     | 35,000.00    | -31,293.83     | 10.59%      |
| 7381 · Professional Liab. Insurance           | 64,909.48    | 73,000.00    | -8,090.52      | 88.92%      |
| 7440 · Miscellaneous Exp(Vaults/Liners)       | 10,232.00    | 84,000.00    | -73,768.00     | 12.18%      |
| 7450 · Office Expense                         | 2,375.97     | 40,000.00    | -37,624.03     | 5.94%       |
| 7460 · Prof.&Special Serv(Cemsit/almr)        | 920.83       | 30,000.00    | -29,079.17     | 3.07%       |
| 7506 · Admin. Fees (County, City)             | 6,323.76     | 35,000.00    | -28,676.24     | 18.07%      |
| 7507 · ADP Payroll Fees                       | 938.75       | 7,000.00     | -6,061.25      | 13.41%      |
| 7508 · Legal Fees                             | 0.00         | 20,000.00    | -20,000.00     | 0.0%        |
| 7510 · Contract Serv(Accntg & HR)             | 6,956.24     | 60,000.00    | -53,043.76     | 11.59%      |
| 7731 · Gasoline-Oil-Fuel                      | 2,287.24     | 20,000.00    | -17,712.76     | 11.44%      |
| 7732 · Training & Travel                      | 700.00       | 20,000.00    | -19,300.00     | 3.5%        |
| 7760 · Utilities                              | 11,029.67    | 50,000.00    | -38,970.33     | 22.06%      |
| 7763 · Water                                  | 1,484.60     | 12,000.00    | -10,515.40     | 12.37%      |
| 7764 · Refuse                                 | 2,530.16     | 26,000.00    | -23,469.84     | 9.73%       |
| <b>Total Services &amp; Supplies</b>          | 197,879.59   | 1,075,000.00 | -877,120.41    | 18.41%      |
| <b>Total Expense</b>                          | 377,607.44   | 2,099,175.00 | -1,721,567.56  | 17.99%      |
| <b>Net Ordinary Income</b>                    | 27,244.58    | 893,000.00   | -865,755.42    | 3.05%       |

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|                                        | Jul - Aug 25       | 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>              | 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 | 117,594.92         | 1,000,000.00 | -882,405.08        | 11.76%        |
| 8300 · Equipment                       | 0.00               | 150,000.00   | -150,000.00        | 0.0%          |
| <b>Total Capital Assets</b>            | 117,594.92         | 1,650,000.00 | -1,532,405.08      | 7.13%         |
| 7905 · Reserving Perpetual Care(endow) | 30,717.00          | 172,000.00   | -141,283.00        | 17.86%        |
| <b>Total Other Expense</b>             | 148,311.92         | 1,822,000.00 | -1,673,688.08      | 8.14%         |
| <b>Net Other Income</b>                | -148,311.92        | -893,000.00  | 744,688.08         | 16.61%        |
| <b>Net Income</b>                      | <b>-121,067.34</b> | <b>0.00</b>  | <b>-121,067.34</b> | <b>100.0%</b> |

**Santa Maria Cemetery District**  
**Balance Sheet by Class**  
**As of August 31, 2025**

|                                 | 3320 - SM<br>Cemetery | 3323 - SM<br>Cemetery<br>Endowment | 3324 - SM<br>Cemetery Endow<br>Int | TOTAL               |
|---------------------------------|-----------------------|------------------------------------|------------------------------------|---------------------|
| <b>Checking/Savings</b>         |                       |                                    |                                    |                     |
| Comm Bank of Santa Maria 1556   | 289,081.86            | 0.00                               | 0.00                               | 289,081.86          |
| Community Bank of SM- MMKT Sav  | 8,485.94              | 0.00                               | 0.00                               | 8,485.94            |
| Stifel Financial-Endow Int      | 0.00                  | 0.00                               | 780,574.28                         | 780,574.28          |
| Stifel Financial-Endowment      | 0.00                  | 3,333,518.87                       | 0.00                               | 3,333,518.87        |
| Stifel Financial - General Fund | 1,978,328.19          | 0.00                               | 0.00                               | 1,978,328.19        |
| Stifel Ready Cash               | 250,000.00            | 0.00                               | 0.00                               | 250,000.00          |
| <b>Total Checking/Savings</b>   | <b>2,525,895.99</b>   | <b>3,333,518.87</b>                | <b>780,574.28</b>                  | <b>6,639,989.14</b> |