

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

50% of the year has elapsed

Ordinary Income/Expense

Income

Charges for Services

|                                     |                   |                     |                    |               |
|-------------------------------------|-------------------|---------------------|--------------------|---------------|
| 5220 · Sale of Ground/Lots          | 339,968.00        | 690,000.00          | -350,032.00        | 49.27%        |
| 5221 · Open/Closing Internment Fees | 165,512.00        | 338,000.00          | -172,488.00        | 48.97%        |
| 5222 · Sale of Crypts/Vaults        | 130,252.74        | 265,500.00          | -135,247.26        | 49.06%        |
| 5224 · Grave Marker Setting Fees    | 69,549.67         | 105,000.00          | -35,450.33         | 66.24%        |
| 5225 · Sat/Sun Burial Service Fees  | 14,000.00         | 43,000.00           | -29,000.00         | 32.56%        |
| 5226 · Endowment-Perpetual Care     | 86,933.00         | 172,000.00          | -85,067.00         | 50.54%        |
| 5227 · Non-Residence Fees           | 21,395.00         | 32,000.00           | -10,605.00         | 66.86%        |
| 5229 · Sale of Niches               | 5,800.00          | 5,500.00            | 300.00             | 105.46%       |
| 5739 · Other Services               | 478.74            | 1,000.00            | -521.26            | 47.87%        |
| <b>Total Charges for Services</b>   | <b>833,889.15</b> | <b>1,652,000.00</b> | <b>-818,110.85</b> | <b>50.48%</b> |

Intergovernmental Revenue-State

|                                              |               |                 |                  |               |
|----------------------------------------------|---------------|-----------------|------------------|---------------|
| 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> |

Miscellaneous Revenue

|                                    |                 |                  |                   |              |
|------------------------------------|-----------------|------------------|-------------------|--------------|
| 5909 · Other Miscellaneous Revenue | 1,075.35        | 18,000.00        | -16,924.65        | 5.97%        |
| <b>Total Miscellaneous Revenue</b> | <b>1,075.35</b> | <b>18,000.00</b> | <b>-16,924.65</b> | <b>5.97%</b> |

Taxes

|                                       |                   |                     |                    |               |
|---------------------------------------|-------------------|---------------------|--------------------|---------------|
| 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> |

Use of Money & Property

|                                          |                   |                   |                   |               |
|------------------------------------------|-------------------|-------------------|-------------------|---------------|
| 3380 · Interest/Div/Distributions        | 493,958.00        | 200,000.00        | 293,958.00        | 246.98%       |
| 3381 · Unrealized Gain/Loss on Invest    | -337,688.78       |                   |                   |               |
| 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>186,719.22</b> | <b>229,000.00</b> | <b>-42,280.78</b> | <b>81.54%</b> |

|                     |                     |                     |                      |               |
|---------------------|---------------------|---------------------|----------------------|---------------|
| <b>Total Income</b> | <b>1,690,224.67</b> | <b>2,992,175.00</b> | <b>-1,301,950.33</b> | <b>56.49%</b> |
|---------------------|---------------------|---------------------|----------------------|---------------|

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

50% of the year has elapsed

|                                               | Jul - Dec 25 | Budget       | \$ Over Budget | % of Budget |
|-----------------------------------------------|--------------|--------------|----------------|-------------|
| <b>Gross Profit</b>                           | 1,690,224.67 | 2,992,175.00 | -1,301,950.33  | 56.49%      |
| <b>Expense</b>                                |              |              |                |             |
| <b>Salaries &amp; Employee Benefits</b>       |              |              |                |             |
| 6100 · Regular Salaries                       | 271,549.37   | 575,000.00   | -303,450.63    | 47.23%      |
| 6400 · Retirement Contribution                | 65,557.90    | 189,000.00   | -123,442.10    | 34.69%      |
| 6475 · Retiree Medical OPEB                   | 0.00         | 18,175.00    | -18,175.00     | 0.0%        |
| 6500 · FICA Contribution                      | 15,768.57    | 35,700.00    | -19,931.43     | 44.17%      |
| 6550 · FICA/Medicare                          | 3,687.81     | 8,800.00     | -5,112.19      | 41.91%      |
| 6600 · Health Insurance Contribution          | 75,638.95    | 155,000.00   | -79,361.05     | 48.8%       |
| 6700 · Unemployment Ins Contribution          | 215.66       | 2,500.00     | -2,284.34      | 8.63%       |
| 6900 · Workers Compensation                   | 36,862.00    | 40,000.00    | -3,138.00      | 92.16%      |
| <b>Total Salaries &amp; Employee Benefits</b> | 469,280.26   | 1,024,175.00 | -554,894.74    | 45.82%      |
| <b>Services &amp; Supplies</b>                |              |              |                |             |
| 7030 · Clothing & Personal                    | 5,331.46     | 14,000.00    | -8,668.54      | 38.08%      |
| 7053 · Telephone Service Local                | 3,599.53     | 7,500.00     | -3,900.47      | 47.99%      |
| 7121 · Operating Supplies                     | 4,129.80     | 9,500.00     | -5,370.20      | 43.47%      |
| 7200 · MTC-Struct/Impr & Grounds              | 5,526.89     | 60,000.00    | -54,473.11     | 9.21%       |
| 7324 · Audit & Acctg Fees                     | 0.00         | 10,000.00    | -10,000.00     | 0.0%        |
| 7325 · Other Prof Serv(Mowing/Lndscp)         | 260,777.62   | 450,000.00   | -189,222.38    | 57.95%      |
| 7326 · Auxiliary Expense(Plot Buyback)        | 11,199.00    | 12,000.00    | -801.00        | 93.33%      |
| 7363 · Equipment Maintenance                  | 23,449.12    | 35,000.00    | -11,550.88     | 67.0%       |
| 7381 · Professional Liab. Insurance           | 64,909.48    | 73,000.00    | -8,090.52      | 88.92%      |
| 7440 · Miscellaneous Exp(Vaults/Liners)       | 35,245.38    | 84,000.00    | -48,754.62     | 41.96%      |
| 7450 · Office Expense                         | 19,423.66    | 40,000.00    | -20,576.34     | 48.56%      |
| 7460 · Prof.&Special Serv(Cemsit/almr)        | 1,882.61     | 30,000.00    | -28,117.39     | 6.28%       |
| 7506 · Admin. Fees (County, City)             | 18,193.36    | 35,000.00    | -16,806.64     | 51.98%      |
| 7507 · ADP Payroll Fees                       | 2,718.40     | 7,000.00     | -4,281.60      | 38.83%      |
| 7508 · Legal Fees                             | 2,212.50     | 20,000.00    | -17,787.50     | 11.06%      |
| 7510 · Contract Serv(Accntg & HR)             | 20,868.72    | 60,000.00    | -39,131.28     | 34.78%      |
| 7731 · Gasoline-Oil-Fuel                      | 5,828.38     | 20,000.00    | -14,171.62     | 29.14%      |
| 7732 · Training & Travel                      | 4,366.16     | 20,000.00    | -15,633.84     | 21.83%      |
| 7760 · Utilities                              | 23,315.25    | 50,000.00    | -26,684.75     | 46.63%      |
| 7763 · Water                                  | 4,683.75     | 12,000.00    | -7,316.25      | 39.03%      |
| 7764 · Refuse                                 | 9,800.46     | 26,000.00    | -16,199.54     | 37.69%      |
| <b>Total Services &amp; Supplies</b>          | 527,461.53   | 1,075,000.00 | -547,538.47    | 49.07%      |
| <b>Total Expense</b>                          | 996,741.79   | 2,099,175.00 | -1,102,433.21  | 47.48%      |
| <b>Net Ordinary Income</b>                    | 693,482.88   | 893,000.00   | -199,517.12    | 77.66%      |

# Santa Maria Cemetery District

## Profit & Loss Budget vs. Actual

### July through December 2025

50% of the year has elapsed

|                                        | Jul - Dec 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 | 259,460.19        | 1,000,000.00 | -740,539.81       | 25.95%        |
| 8300 · Equipment                       | 0.00              | 150,000.00   | -150,000.00       | 0.0%          |
| <b>Total Capital Assets</b>            | 259,460.19        | 1,650,000.00 | -1,390,539.81     | 15.73%        |
| 7905 · Reserving Perpetual Care(endow) | 86,933.00         | 172,000.00   | -85,067.00        | 50.54%        |
| <b>Total Other Expense</b>             | 346,393.19        | 1,822,000.00 | -1,475,606.81     | 19.01%        |
| <b>Net Other Income</b>                | -346,393.19       | -893,000.00  | 546,606.81        | 38.79%        |
| <b>Net Income</b>                      | <b>347,089.69</b> | <b>0.00</b>  | <b>347,089.69</b> | <b>100.0%</b> |

**Santa Maria Cemetery District**  
**Cash Balances**  
**As of December 31, 2025**

|                                 | <u>Dec 31, 25</u> |
|---------------------------------|-------------------|
| Checking/Savings                |                   |
| Comm Bank of Santa Maria 1556   | 181,749.30        |
| Stifel Financial-Endow Int      | 843,963.95        |
| Stifel Financial-Endowment      | 3,339,938.51      |
| Stifel Financial - General Fund | 2,009,246.04      |
| Stifel Ready Cash               | <u>808,175.58</u> |
| Total Checking/Savings          | 7,183,073.38      |