

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

| 42% of the year has elapsed                  |                     |                     |                      |               |
|----------------------------------------------|---------------------|---------------------|----------------------|---------------|
|                                              | Jul - Nov 25        | Budget              | \$ Over Budget       | % of Budget   |
| <b>Ordinary Income/Expense</b>               |                     |                     |                      |               |
| <b>Income</b>                                |                     |                     |                      |               |
| <b>Charges for Services</b>                  |                     |                     |                      |               |
| 5220 · Sale of Ground/Lots                   | 285,717.00          | 690,000.00          | -404,283.00          | 41.41%        |
| 5221 · Open/Closing Internment Fees          | 132,762.00          | 338,000.00          | -205,238.00          | 39.28%        |
| 5222 · Sale of Crypts/Vaults                 | 105,103.24          | 265,500.00          | -160,396.76          | 39.59%        |
| 5224 · Grave Marker Setting Fees             | 56,789.67           | 105,000.00          | -48,210.33           | 54.09%        |
| 5225 · Sat/Sun Burial Service Fees           | 12,600.00           | 43,000.00           | -30,400.00           | 29.3%         |
| 5226 · Endowment-Perpetual Care              | 71,741.00           | 172,000.00          | -100,259.00          | 41.71%        |
| 5227 · Non-Residence Fees                    | 17,715.00           | 32,000.00           | -14,285.00           | 55.36%        |
| 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>688,706.65</b>   | <b>1,652,000.00</b> | <b>-963,293.35</b>   | <b>41.69%</b> |
| <b>Intergovernmental Revenue-State</b>       |                     |                     |                      |               |
| 4220 · Homeowners Property Tax Relief        | 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>   |
| <b>Miscellaneous Revenue</b>                 |                     |                     |                      |               |
| 5909 · Other Miscellaneous Revenue           | 3,211.50            | 18,000.00           | -14,788.50           | 17.84%        |
| <b>Total Miscellaneous Revenue</b>           | <b>3,211.50</b>     | <b>18,000.00</b>    | <b>-14,788.50</b>    | <b>17.84%</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          | 251,118.27          | 1,018,000.00        | -766,881.73          | 24.67%        |
| 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>258,148.00</b>   | <b>1,090,860.00</b> | <b>-832,712.00</b>   | <b>23.67%</b> |
| <b>Use of Money &amp; Property</b>           |                     |                     |                      |               |
| 3380 · Interest/Div/Distributions            | 362,950.25          | 200,000.00          | 162,950.25           | 181.48%       |
| 3381 · Unrealized Gain/Loss on Invest        | -226,822.65         |                     |                      |               |
| 3409 · Other Rental of Bldgs & Land          | 14,500.00           | 29,000.00           | -14,500.00           | 50.0%         |
| <b>Total Use of Money &amp; Property</b>     | <b>150,627.60</b>   | <b>229,000.00</b>   | <b>-78,372.40</b>    | <b>65.78%</b> |
| <b>Total Income</b>                          | <b>1,100,693.75</b> | <b>2,992,175.00</b> | <b>-1,891,481.25</b> | <b>36.79%</b> |

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

| 42% of the year has elapsed            | Jul - Nov 25 | Budget       | \$ Over Budget | % of Budget |
|----------------------------------------|--------------|--------------|----------------|-------------|
| Gross Profit                           | 1,100,693.75 | 2,992,175.00 | -1,891,481.25  | 36.79%      |
| Expense                                |              |              |                |             |
| Salaries & Employee Benefits           |              |              |                |             |
| 6100 · Regular Salaries                | 227,165.74   | 575,000.00   | -347,834.26    | 39.51%      |
| 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               | 13,016.78    | 35,700.00    | -22,683.22     | 36.46%      |
| 6550 · FICA/Medicare                   | 3,044.24     | 8,800.00     | -5,755.76      | 34.59%      |
| 6600 · Health Insurance Contribution   | 62,405.54    | 155,000.00   | -92,594.46     | 40.26%      |
| 6700 · Unemployment Ins Contribution   | 190.66       | 2,500.00     | -2,309.34      | 7.63%       |
| 6900 · Workers Compensation            | 36,862.00    | 40,000.00    | -3,138.00      | 92.16%      |
| Total Salaries & Employee Benefits     | 408,242.86   | 1,024,175.00 | -615,932.14    | 39.86%      |
| Services & Supplies                    |              |              |                |             |
| 7030 · Clothing & Personal             | 4,371.58     | 14,000.00    | -9,628.42      | 31.23%      |
| 7053 · Telephone Service Local         | 3,599.53     | 7,500.00     | -3,900.47      | 47.99%      |
| 7121 · Operating Supplies              | 3,795.44     | 9,500.00     | -5,704.56      | 39.95%      |
| 7200 · MTC-Struct/Impr & Grounds       | 4,677.56     | 60,000.00    | -55,322.44     | 7.8%        |
| 7324 · Audit & Acctg Fees              | 0.00         | 10,000.00    | -10,000.00     | 0.0%        |
| 7325 · Other Prof Serv(Mowing/Lndscp)  | 226,226.70   | 450,000.00   | -223,773.30    | 50.27%      |
| 7326 · Auxiliary Expense(Plot Buyback) | 8,849.00     | 12,000.00    | -3,151.00      | 73.74%      |
| 7363 · Equipment Maintenance           | 22,860.86    | 35,000.00    | -12,139.14     | 65.32%      |
| 7381 · Professional Liab. Insurance    | 64,909.48    | 73,000.00    | -8,090.52      | 88.92%      |
| 7440 · Miscellaneous Exp(Vaults/Liners | 28,993.38    | 84,000.00    | -55,006.62     | 34.52%      |
| 7450 · Office Expense                  | 12,615.27    | 40,000.00    | -27,384.73     | 31.54%      |
| 7460 · Prof.&Special Serv(Cemsit/alm)  | 1,557.61     | 30,000.00    | -28,442.39     | 5.19%       |
| 7506 · Admin. Fees (County, City)      | 15,494.69    | 35,000.00    | -19,505.31     | 44.27%      |
| 7507 · ADP Payroll Fees                | 2,303.00     | 7,000.00     | -4,697.00      | 32.9%       |
| 7508 · Legal Fees                      | 696.00       | 20,000.00    | -19,304.00     | 3.48%       |
| 7510 · Contract Serv(Accntg & HR)      | 17,390.60    | 60,000.00    | -42,609.40     | 28.98%      |
| 7731 · Gasoline-Oil-Fuel               | 5,721.98     | 20,000.00    | -14,278.02     | 28.61%      |
| 7732 · Training & Travel               | 3,887.36     | 20,000.00    | -16,112.64     | 19.44%      |
| 7760 · Utilities                       | 23,315.25    | 50,000.00    | -26,684.75     | 46.63%      |
| 7763 · Water                           | 3,911.92     | 12,000.00    | -8,088.08      | 32.6%       |
| 7764 · Refuse                          | 8,299.82     | 26,000.00    | -17,700.18     | 31.92%      |
| Total Services & Supplies              | 463,477.03   | 1,075,000.00 | -611,522.97    | 43.11%      |
| Total Expense                          | 871,719.89   | 2,099,175.00 | -1,227,455.11  | 41.53%      |
| Net Ordinary Income                    | 228,973.86   | 893,000.00   | -664,026.14    | 25.64%      |

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

42% of the year has elapsed

|                                        | <u>Jul - Nov 25</u>      | <u>Budget</u>       | <u>\$ Over Budget</u>    | <u>% of Budget</u>   |
|----------------------------------------|--------------------------|---------------------|--------------------------|----------------------|
| <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>              | <u>0.00</u>              | <u>929,000.00</u>   | <u>-929,000.00</u>       | <u>0.0%</u>          |
|                                        |                          |                     |                          |                      |
| <b>Other Expense</b>                   |                          |                     |                          |                      |
| <b>Capital Assets</b>                  |                          |                     |                          |                      |
| 8100 · Land & Land Improvements        | 263.38                   | 500,000.00          | -499,736.62              | 0.05%                |
| 8200 · Structures & Struct Improvement | 254,788.55               | 1,000,000.00        | -745,211.45              | 25.48%               |
| 8300 · Equipment                       | 0.00                     | 150,000.00          | -150,000.00              | 0.0%                 |
| <b>Total Capital Assets</b>            | <u>255,051.93</u>        | <u>1,650,000.00</u> | <u>-1,394,948.07</u>     | <u>15.46%</u>        |
|                                        |                          |                     |                          |                      |
| 7905 · Reserving Perpetual Care(endow) | 71,741.00                | 172,000.00          | -100,259.00              | 41.71%               |
| <b>Total Other Expense</b>             | <u>326,792.93</u>        | <u>1,822,000.00</u> | <u>-1,495,207.07</u>     | <u>17.94%</u>        |
|                                        |                          |                     |                          |                      |
| <b>Net Other Income</b>                | <u>-326,792.93</u>       | <u>-893,000.00</u>  | <u>566,207.07</u>        | <u>36.6%</u>         |
|                                        |                          |                     |                          |                      |
| <b>Net Income</b>                      | <u><u>-97,819.07</u></u> | <u><u>0.00</u></u>  | <u><u>-97,819.07</u></u> | <u><u>100.0%</u></u> |

**Santa Maria Cemetery District**  
**Cash Balances by Class**  
**As of November 30, 2025**

|                                 | <b>3320 - SM Cemetery</b> | <b>3323 - SM Cemetery Endowment</b> | <b>3324 - SM Cemetery Endow Int</b> | <b>TOTAL</b>        |
|---------------------------------|---------------------------|-------------------------------------|-------------------------------------|---------------------|
| <b>Checking/Savings</b>         |                           |                                     |                                     |                     |
| Comm Bank of Santa Maria 1556   | 392,304.39                | 0.00                                | 0.00                                | 392,304.39          |
| Stifel Financial-Endow Int      | 0.00                      | 0.00                                | 828,457.97                          | 828,457.97          |
| Stifel Financial-Endowment      | 230,533.04                | 3,113,935.53                        | 0.00                                | 3,344,468.57        |
| Stifel Financial - General Fund | 1,978,328.19              | 0.00                                | 0.00                                | 2,000,691.12        |
| Stifel Ready Cash               | 152,564.80                | 0.00                                | 0.00                                | 152,564.80          |
| <b>Total Checking/Savings</b>   | <b>2,753,730.42</b>       | <b>3,113,935.53</b>                 | <b>828,457.97</b>                   | <b>6,718,486.85</b> |