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

25% of the year has elapsed	Jul - Sep 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	224,638.00	730,150.00	-505,512.00	30.77%
5221 · Open/Closing Internment Fees	85,992.00	367,000.00	-281,008.00	23.43%
5222 · Sale of Crypts/Vaults	63,361.46	280,000.00	-216,638.54	22.63%
5224 · Grave Marker Setting Fees	24,157.33	140,000.00	-115,842.67	17.26%
5225 · Sat/Sun Burial Service Fees	7,250.00	40,000.00	-32,750.00	18.13%
5226 · Endowment-Perpetual Care	55,292.00	190,000.00	-134,708.00	29.1%
5227 · Non-Residence Fees	8,930.00	42,000.00	-33,070.00	21.26%
5229 · Sale of Niches	4,400.00	6,900.00	-2,500.00	63.77%
5739 · Other Services	157.87	780.00	-622.13	20.24%
Total Charges for Services	474,178.66	1,796,830.00	-1,322,651.34	26.39%
Intergovernmental Revenue-Fed				
4690 · Payments in Lieu of Taxes	1,739.66			
Total Intergovernmental Revenue-Fed	1,739.66			
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	508.16	3,000.00	-2,491.84	16.94%
Total Intergovernmental Revenue-State	508.16	3,000.00	-2,491.84	16.94%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	10,799.85	16,000.00	-5,200.15	67.5%
Total Miscellaneous Revenue	10,799.85	16,000.00	-5,200.15	67.5%
Taxes				
3015 - PT Prior Yr Escapes Sec	600.69	1,500.00	-899.31	40.05%
3010 · Property Tax-Current Secured	37,574.72	1,184,000.00	-1,146,425.28	3.17%
3011 · Property Tax-Unitary	9,197.99	18,000.00	-8,802.01	51.1%
3020 · Property Tax-Current Unsecured	274.59	37,000.00	-36,725.41	0.74%
3023 · PT PY Corr/Escapes Unsecured	135.15	2,000.00	-1,864.85	6.76%
3040 · Property Tax-Prior Secured	13.58	200.00	-186.42	6.79%
3050 · Property Tax-Prior Unsecured	375.88	1,000.00	-624.12	37.59%
3054 · Supplemental Pty Tax-Current	16,401.65	13,000.00	3,401.65	126.17%
3056 · Supplemental Pty Tax-Prior	105.06	140.00	-34.94	75.04%
3057 · PT-506 Int, 480 CIOS/CIC Pen	7.53	130.00	-122.47	5.79%
Total Taxes	64,686.84	1,256,970.00	-1,192,283.16	5.15%
Use of Money & Property				
3380 · Interest/Div/Distibutions	126,919.74	200,000.00	-73,080.26	63.46%
3381 · Unrealized Gain/Loss on Invest	-268,523.83			
3409 · Other Rental of Bldgs & Land	0.00	29,000.00	-29,000.00	0.0%
Total Use of Money & Property	-141,604.09	229,000.00	-370,604.09	-61.84%

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Total Income	410,309.08	3,301,800.00	-2,891,490.92	12.43%
Gross Profit	410,309.08	3,301,800.00	-2,891,490.92	12.43%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	131,481.26	608,000.00	-476,518.74	21.63%
6400 · Retirement Contribution	37,760.89	169,000.00	-131,239.11	22.34%
6475 · Retiree Medical OPEB	3,103.80	19,000.00	-15,896.20	16.34%
6500 · FICA Contribution	7,560.54	38,000.00	-30,439.46	19.9%
6550 · FICA/Medicare	1,768.20	8,900.00	-7,131.80	19.87%
6600 · Health Insurance Contribution	38,100.91	165,000.00	-126,899.09	23.09%
6700 · Unemployment Ins Contribution	16.40	2,900.00	-2,883.60	0.57%
6900 · Workers Compensation	35,077.00	40,000.00	-4,923.00	87.69%
Total Salaries & Employee Benefits	254,869.00	1,050,800.00	-795,931.00	24.26%
Services & Supplies				
7030 · Clothing & Personal	1,843.17	14,000.00	-12,156.83	13.17%
7053 · Telephone Service Local	1,630.74	7,500.00	-5,869.26	21.74%
7121 · Operating Supplies	2,713.88	13,000.00	-10,286.12	20.88%
7200 · MTC-Struct/Impr & Grounds	2,862.66	60,000.00	-57,137.34	4.77%
7324 · Audit/Acctng Fees	9,150.00	14,500.00	-5,350.00	63.1%
7325 · Other Prof Serv(Mowing/Lndscp)	111,330.92	490,000.00	-378,669.08	22.72%
7326 · Auxiliary Expense(Plot Buyback)	315.00	13,000.00	-12,685.00	2.42%
7363 · Equipment Maintenance	3,549.05	30,000.00	-26,450.95	11.83%
7381 · Professional Liab. Insurance	69,586.33	67,000.00	2,586.33	103.86%
7440 · Miscellaneous Exp(Vaults/Liners	25,343.18	110,000.00	-84,656.82	23.04%
7450 · Office Expense	9,311.54	45,000.00	-35,688.46	20.69%
7460 · Prof.&Special Serv(Cemsit/alrm)	1,352.96	22,000.00	-20,647.04	6.15%
7506 · Admin. Fees (County, City)	8,260.25	35,000.00	-26,739.75	23.6%
7507 · ADP Payroll Fees	1,521.05	7,000.00	-5,478.95	21.73%
7508 · Legal Fees	776.08	20,000.00	-19,223.92	3.88%
7510 · Contract Serv(Accntg & HR)	10,747.38	60,000.00	-49,252.62	17.91%
7731 · Gasoline-Oil-Fuel	3,717.44	20,000.00	-16,282.56	18.59%
7732 · Training & Travel	0.00	20,000.00	-20,000.00	0.0%
7760 · Utilities	22,358.12	52,000.00	-29,641.88	43.0%
7763 · Water	1,868.31	12,000.00	-10,131.69	15.57%
7764 · Refuse	1,034.23	25,000.00	-23,965.77	4.14%
Total Services & Supplies	289,272.29	1,137,000.00	-847,727.71	25.44%
Total Expense	544,141.29	2,187,800.00	-1,643,658.71	24.87%
Net Ordinary Income	-133,832.21	1,114,000.00	-1,247,832.21	-12.01%

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Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	795,000.00	-795,000.00	0.0%
Total Other Income	0.00	795,000.00	-795,000.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	0.00	569,000.00	-569,000.00	0.0%
8200 · Structures & Struct Improvement	1,713.75	1,000,000.00	-998,286.25	0.17%
8300 · Equipment	0.00	150,000.00	-150,000.00	0.0%
Total Capital Assets	1,713.75	1,719,000.00	-1,717,286.25	0.1%
7905 · Reserving Perpetual Care(endow)	55,292.00	190,000.00	-134,708.00	29.1%
Total Other Expense	57,005.75	1,909,000.00	-1,851,994.25	2.99%
Net Other Income	-57,005.75	-1,114,000.00	1,056,994.25	5.12%
Net Income	**-190,837.96**	**0.00**	**-190,837.96**	**100.0%**

Santa Maria Cemetery District
Cash Balances
As of September 30, 2026

Checking/Savings		Checks / Transfer pending	
Comm Bank of Santa Maria 1556	339,933.39	-89,933.39	250,000.00
Stifel Financial-Endow Int	921,507.67		921,507.67
Stifel Financial-Endowment	3,351,465.99		3,351,465.99
Stifel Financial - General Fund	2,299,750.52		2,299,750.52
Stifel Ready Cash	672,677.49	89,933.39	762,610.88
Total Checking/Savings	7,585,335.06	0.00	7,585,335.06