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

34% of the year has elapsed	Jul - Oct 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	239,151.00	690,000.00	-450,849.00	34.66%
5221 · Open/Closing Internment Fees	107,016.00	338,000.00	-230,984.00	31.66%
5222 · Sale of Crypts/Vaults	83,977.66	265,500.00	-181,522.34	31.63%
5224 · Grave Marker Setting Fees	46,700.17	105,000.00	-58,299.83	44.48%
5225 · Sat/Sun Burial Service Fees	8,400.00	43,000.00	-34,600.00	19.54%
5226 · Endowment-Perpetual Care	59,951.00	172,000.00	-112,049.00	34.86%
5227 · Non-Residence Fees	13,680.00	32,000.00	-18,320.00	42.75%
5229 · Sale of Niches	3,200.00	5,500.00	-2,300.00	58.18%
5739 · Other Services	478.74	1,000.00	-521.26	47.87%
Total Charges for Services	562,554.57	1,652,000.00	-1,089,445.43	34.05%
Intergovernmental Revenue-State				
4220 · Homeowners Property Tax Relief	0.00	2,315.00	-2,315.00	0.0%
Total Intergovernmental Revenue-State	0.00	2,315.00	-2,315.00	0.0%
Miscellaneous Revenue				
5909 · Other Miscellaneous Revenue	3,083.97	18,000.00	-14,916.03	17.13%
Total Miscellaneous Revenue	3,083.97	18,000.00	-14,916.03	17.13%
Taxes				
3015 - PT Prior Yr Escapes Sec	0.00	1,440.00	-1,440.00	0.0%
3010 · Property Tax-Current Secured	30,945.02	1,018,000.00	-987,054.98	3.04%
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 CIOS/CIC Pen	0.00	125.00	-125.00	0.0%
Total Taxes	37,974.75	1,090,860.00	-1,052,885.25	3.48%
Use of Money & Property				
3380 · Interest/Div/Distibutions	236,668.86	200,000.00	36,668.86	118.33%
3381 · Unrealized Gain/Loss on Invest	-133,445.34			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	117,723.52	229,000.00	-111,276.48	51.41%
Total Income	721,336.81	2,992,175.00	-2,270,838.19	24.11%

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

34% of the year has elapsed	Jul - Oct 25	Budget	$ Over Budget	% of Budget
Gross Profit	721,336.81	2,992,175.00	-2,270,838.19	24.11%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	180,636.06	575,000.00	-394,363.94	31.42%
6400 · Retirement Contribution	45,890.53	189,000.00	-143,109.47	24.28%
6475 · Retiree Medical OPEB	0.00	18,175.00	-18,175.00	0.0%
6500 · FICA Contribution	10,423.22	35,700.00	-25,276.78	29.2%
6550 · FICA/Medicare	2,437.68	8,800.00	-6,362.32	27.7%
6600 · Health Insurance Contribution	52,877.97	155,000.00	-102,122.03	34.12%
6700 · Unemployment Ins Contribution	165.66	2,500.00	-2,334.34	6.63%
6900 · Workers Compensation	36,862.00	40,000.00	-3,138.00	92.16%
Total Salaries & Employee Benefits	329,293.12	1,024,175.00	-694,881.88	32.15%
Services & Supplies				
7030 · Clothing & Personal	3,432.98	14,000.00	-10,567.02	24.52%
7053 · Telephone Service Local	2,788.47	7,500.00	-4,711.53	37.18%
7121 · Operating Supplies	2,908.79	9,500.00	-6,591.21	30.62%
7200 · MTC-Struct/Impr & Grounds	2,285.46	60,000.00	-57,714.54	3.81%
7324 · Audit & Acctg Fees	0.00	10,000.00	-10,000.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	190,030.46	450,000.00	-259,969.54	42.23%
7326 · Auxiliary Expense(Plot Buyback)	8,384.00	12,000.00	-3,616.00	69.87%
7363 · Equipment Maintenance	5,436.04	35,000.00	-29,563.96	15.53%
7381 · Professional Liab. Insurance	64,909.48	73,000.00	-8,090.52	88.92%
7440 · Miscellaneous Exp(Vaults/Liners	23,125.13	84,000.00	-60,874.87	27.53%
7450 · Office Expense	6,250.30	40,000.00	-33,749.70	15.63%
7460 · Prof.&Special Serv(Cemsit/alrm)	1,557.61	30,000.00	-28,442.39	5.19%
7506 · Admin. Fees (County, City)	11,605.72	35,000.00	-23,394.28	33.16%
7507 · ADP Payroll Fees	1,754.75	7,000.00	-5,245.25	25.07%
7508 · Legal Fees	696.00	20,000.00	-19,304.00	3.48%
7510 · Contract Serv(Accntg & HR)	13,912.48	60,000.00	-46,087.52	23.19%
7731 · Gasoline-Oil-Fuel	4,064.43	20,000.00	-15,935.57	20.32%
7732 · Training & Travel	2,328.00	20,000.00	-17,672.00	11.64%
7760 · Utilities	21,616.11	50,000.00	-28,383.89	43.23%
7763 · Water	3,130.10	12,000.00	-8,869.90	26.08%
7764 · Refuse	4,728.70	26,000.00	-21,271.30	18.19%
Total Services & Supplies	374,945.01	1,075,000.00	-700,054.99	34.88%
Total Expense	704,238.13	2,099,175.00	-1,394,936.87	33.55%
Net Ordinary Income	17,098.68	893,000.00	-875,901.32	1.92%

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

34% of the year has elapsed	Jul - Oct 25	Budget	$ Over Budget	% of Budget
Other Income/Expense				
Other Income				
Release of Funds for Expansion	0.00	929,000.00	-929,000.00	0.0%
Total Other Income	0.00	929,000.00	-929,000.00	0.0%
Other Expense				
Capital Assets				
8100 · Land & Land Improvements	263.38	500,000.00	-499,736.62	0.05%
8200 · Structures & Struct Improvement	244,037.04	1,000,000.00	-755,962.96	24.4%
8300 · Equipment	0.00	150,000.00	-150,000.00	0.0%
Total Capital Assets	244,300.42	1,650,000.00	-1,405,699.58	14.81%
7905 · Reserving Perpetual Care(endow)	59,951.00	172,000.00	-112,049.00	34.86%
Total Other Expense	304,251.42	1,822,000.00	-1,517,748.58	16.7%
Net Other Income	-304,251.42	-893,000.00	588,748.58	34.07%
Net Income	**-287,152.74**	**0.00**	**-287,152.74**	**100.0%**

Santa Maria Cemetery District
Cash Balances by Class
As of October 31, 2025

	3320 - SM Cemetery	3323 - SM Cemetery Endowment	3324 - SM Cemetery Endow Int	TOTAL
Total Checking/Savings				
Comm Bank of Santa Maria 1556	216,722.63	0.00	0.00	216,722.63
Community Bank of SM- MMKT Sav	8,489.59	0.00	0.00	8,489.59
Stifel Financial-Endow Int	0.00	0.00	810,437.86	810,437.86
Stifel Financial-Endowment	0.00	3,342,805.25	0.00	3,342,805.25
Stifel Financial - General Fund	1,987,975.98	0.00	0.00	1,987,975.98
Stifel Ready Cash	152,069.34	0.00	0.00	152,069.34
Total Checking/Savings	2,365,257.54	3,342,805.25	810,437.86	6,518,500.65