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

25% of the year has elapsed	Jul - Sep 25	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
5220 · Sale of Ground/Lots	185,842.00	690,000.00	-504,158.00	26.93%
5221 · Open/Closing Internment Fees	84,447.00	338,000.00	-253,553.00	24.98%
5222 · Sale of Crypts/Vaults	67,793.69	265,500.00	-197,706.31	25.53%
5224 · Grave Marker Setting Fees	38,986.52	105,000.00	-66,013.48	37.13%
5225 · Sat/Sun Burial Service Fees	6,950.00	43,000.00	-36,050.00	16.16%
5226 · Endowment-Perpetual Care	48,497.00	172,000.00	-123,503.00	28.2%
5227 · Non-Residence Fees	13,020.00	32,000.00	-18,980.00	40.69%
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	449,214.95	1,652,000.00	-1,202,785.05	27.19%
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	2,274.12	18,000.00	-15,725.88	12.63%
Total Miscellaneous Revenue	2,274.12	18,000.00	-15,725.88	12.63%
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	160,176.15	200,000.00	-39,823.85	80.09%
3381 · Unrealized Gain/Loss on Invest	-67,358.92			
3409 · Other Rental of Bldgs & Land	14,500.00	29,000.00	-14,500.00	50.0%
Total Use of Money & Property	107,317.23	229,000.00	-121,682.77	46.86%
Total Income	596,781.05	2,992,175.00	-2,395,393.95	19.95%

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Gross Profit	596,781.05	2,992,175.00	-2,395,393.95	19.95%
Expense				
Salaries & Employee Benefits				
6100 · Regular Salaries	135,240.96	575,000.00	-439,759.04	23.52%
6400 · Retirement Contribution	39,477.80	189,000.00	-149,522.20	20.89%
6475 · Retiree Medical OPEB	717.71	18,175.00	-17,457.29	3.95%
6500 · FICA Contribution	7,817.88	35,700.00	-27,882.12	21.9%
6550 · FICA/Medicare	1,828.37	8,800.00	-6,971.63	20.78%
6600 · Health Insurance Contribution	39,185.56	155,000.00	-115,814.44	25.28%
6700 · Unemployment Ins Contribution	150.66	2,500.00	-2,349.34	6.03%
6900 · Workers Compensation	36,862.00	40,000.00	-3,138.00	92.16%
Total Salaries & Employee Benefits	261,280.94	1,024,175.00	-762,894.06	25.51%
Services & Supplies				
7030 · Clothing & Personal	2,606.10	14,000.00	-11,393.90	18.62%
7053 · Telephone Service Local	2,177.85	7,500.00	-5,322.15	29.04%
7121 · Operating Supplies	1,286.84	9,500.00	-8,213.16	13.55%
7200 · MTC-Struct/Impr & Grounds	2,053.76	60,000.00	-57,946.24	3.42%
7324 · Audit & Acctg Fees	0.00	10,000.00	-10,000.00	0.0%
7325 · Other Prof Serv(Mowing/Lndscp)	113,250.46	450,000.00	-336,749.54	25.17%
7326 · Auxiliary Expense(Plot Buyback)	8,384.00	12,000.00	-3,616.00	69.87%
7363 · Equipment Maintenance	4,927.70	35,000.00	-30,072.30	14.08%
7381 · Professional Liab. Insurance	64,909.48	73,000.00	-8,090.52	88.92%
7440 · Miscellaneous Exp(Vaults/Liners	15,676.38	84,000.00	-68,323.62	18.66%
7450 · Office Expense	4,535.81	40,000.00	-35,464.19	11.34%
7460 · Prof.&Special Serv(Cemsit/alrm)	1,457.61	30,000.00	-28,542.39	4.86%
7506 · Admin. Fees (County, City)	9,089.75	35,000.00	-25,910.25	25.97%
7507 · ADP Payroll Fees	1,361.65	7,000.00	-5,638.35	19.45%
7508 · Legal Fees	0.00	20,000.00	-20,000.00	0.0%
7510 · Contract Serv(Accntg & HR)	10,434.36	60,000.00	-49,565.64	17.39%
7731 · Gasoline-Oil-Fuel	3,461.44	20,000.00	-16,538.56	17.31%
7732 · Training & Travel	2,328.00	20,000.00	-17,672.00	11.64%
7760 · Utilities	17,387.65	50,000.00	-32,612.35	34.78%
7763 · Water	2,277.75	12,000.00	-9,722.25	18.98%
7764 · Refuse	4,176.80	26,000.00	-21,823.20	16.07%
Total Services & Supplies	271,783.39	1,075,000.00	-803,216.61	25.28%
Total Expense	533,064.33	2,099,175.00	-1,566,110.67	25.39%
Net Ordinary Income	63,716.72	893,000.00	-829,283.28	7.14%

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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	181,612.02	1,000,000.00	-818,387.98	18.16%
8300 · Equipment	0.00	150,000.00	-150,000.00	0.0%
Total Capital Assets	181,875.40	1,650,000.00	-1,468,124.60	11.02%
7905 · Reserving Perpetual Care(endow)	48,497.00	172,000.00	-123,503.00	28.2%
Total Other Expense	230,372.40	1,822,000.00	-1,591,627.60	12.64%
Net Other Income	-230,372.40	-893,000.00	662,627.60	25.8%
Net Income	**-166,655.68**	**0.00**	**-166,655.68**	**100.0%**

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

	TOTAL
Checking/Savings	
Comm Bank of Santa Maria 1556	222,916.01
Community Bank of SM- MMKT Sav	8,486.66
Stifel Financial-Endow Int	799,812.92
Stifel Financial-Endowment	3,340,725.52
Stifel Financial - General Fund	1,992,343.63
Stifel Ready Cash	250,000.00
Total Checking/Savings	6,614,284.74