

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the One Month Ended August 31, 2020

August 31, 2020 Ordinary Income/Expense	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
Income				
C.C. Treasurer - Levy	\$ 3,502,965.00	\$ 12,420.00	12,421.36	\$ 1.36
Other County Taxes (MVR)	180,000.00	120,000.00	-	\$ (120,000.00)
Interest Income				
Pinnacle Bank Interest	5,000.00	416.67	70.69	\$ (345.98)
WGIF Interest	70,000.00	5,833.33	629.95	\$ (5,203.38)
Wyo Star Interest	200,000.00	16,667.00	19,436.12	\$ 2,769.12
Garden Product Sales	35,000.00	2,916.67	9,440.00	\$ 6,523.33
Miscellaneous Income				
Hay	4,500.00	4,500.00	-	\$ (4,500.00)
Facility/Event Rental	4,000.00	333.33	-	\$ (333.33)
Concrete Bases	4,500.00	800.00	-	\$ (800.00)
Engraving	2,000.00	166.67	-	\$ (166.67)
Miscellaneous Income	5,000.00	200.00	2,913.59	\$ 2,713.59
Opening/Closing	13,000.00	1,083.33	1,225.00	\$ 141.67
Sale of lots	23,000.00	2,000.00	2,980.00	\$ 980.00
Saturday Funerals	4,500.00	375.00	800.00	\$ 425.00
Total Revenues	\$ 4,053,465.00	\$ 167,712.00	\$ 49,916.71	\$ (117,795.29)
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 94,200.00	\$ 6,977.78	\$ 5,424.47	\$ 1,553.31
Website	8,000.00	400.00	3,004.00	(2,604.00)
Advertising, Recording, Print	40,000.00	3,333.33	1,120.95	2,212.38
Bank Service Charges	20,000.00	1,666.67	132.84	1,533.83
License/Dues/Subs/Registrations	6,000.00	1,000.00	6,000.00	(5,000.00)
Election Expenses	4,400.00	-	-	-
Employee Appreciation	2,000.00	-	9.63	(9.63)
Employee Education and Training	2,500.00	1,250.00	-	1,250.00
Meeting/Meals/Expenses	3,500.00	150.00	681.15	(531.15)
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	6,000.00	500.00	268.92	231.08
Office - Software	5,000.00	200.00	66.40	133.60
Copier Maint.	1,000.00	83.33	129.44	(46.11)
Office Equipment	6,000.00	-	1,332.06	(1,332.06)
Uniforms	2,200.00	-	243.84	(243.84)
Office Supplies	4,200.00	333.33	123.18	210.15
Postage and Delivery	1,400.00	116.67	60.27	56.40
Professional Fees				
Accounting/Audit	36,000.00	1,750.00	1,700.00	50.00
Clerical	5,000.00	416.67	320.00	96.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	26,000.00	3,000.00	1,012.50	1,987.50
Admin Assistant Wages	74,400.00	4,695.00	4,189.99	505.01
Telephone Communications				
Cell Phones	1,800.00	150.00	128.70	21.30
Internet	1,300.00	108.33	97.89	10.44
Telephone/Fax	3,200.00	266.67	248.13	18.54
Training/Travel	5,000.00	-	-	-
CAPITAL EXPENDITURES				
Mower	15,000.00	-	-	-
Mt. Nebo Master Planning	630,000.00	12,000.00	2,607.50	9,392.50
Fire Alarm/Monitoring System				
Dump Truck	59,000.00	-	-	-
Office Exterior/roofing/addition	60,000.00	-	-	-
Land Acq/Development				
Benches & Garden Amenities	10,000.00	-	-	-
Cemetery Sculpture Purchases	180,000.00	50,000.00	(14,250.00)	64,250.00
Digital Entry Sign	25,000.00	-	-	-
Well Maintenance & Repair	60,000.00	-	-	-

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INDIRECT COSTS				
Insurance Costs				
Health Insurance	156,000.00	13,000.00	12,251.90	748.10
Life Insurance	1,000.00	83.33	125.40	(42.07)
Surety Bonds	500.00	-	-	-
Liability Insurance	5,000.00	-	-	-
Insurance	20,000.00	-	-	-
Admin & Flex Admin Fees	500.00	41.67	19.50	22.17
Payroll Costs				
Medicare	10,000.00	833.33	774.47	58.86
Retirement	65,000.00	5,416.67	4,897.77	518.90
Social Security	40,000.00	3,333.33	3,311.57	21.76
WC/UI	12,000.00	1,000.00	-	1,000.00
Payroll Expenses DD	900.00	75.00	66.50	8.50
OPERATING SUPPLIES				
Building & Facilities	25,000.00	2,083.33	3,764.56	(1,681.23)
Cemetery Supplies				
Flags	2,300.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	400.00	-	400.00
Monument Cleaning Supplies	900.00	100.00	-	100.00
Temp Markers	3,200.00	-	-	-
Crack Sealing	2,000.00	500.00	-	500.00
Equipment Repair	11,000.00	750.00	782.93	(32.93)
Irrigation Maintenance	15,000.00	1,500.00	3,837.52	(2,337.52)
Replacement Parts	6,000.00	500.00	170.38	329.62
Safety Costs				
Safety Program (Drug Testing)	2,500.00	208.33	-	208.33
Safety Supplies	1,500.00	125.00	223.90	(98.90)
Tools - Shop Supplies				
Filters, Belts & Lubricants	4,000.00	250.00	44.10	205.90
Shop Supplies	5,000.00	416.67	282.54	134.13
Tools & Equipment	10,000.00	833.33	559.90	273.43
Vehicle Repair	5,000.00	416.67	-	416.67
Water Line Repair	5,000.00	600.00	2,438.23	(1,838.23)
OPERATIONS				
Personnel				
Wages - Operations	400,000.00	58,000.00	44,513.47	13,486.53
Travel	2,000.00	-	-	-
Mileage	500.00	-	-	-
PROGRAM SERVICES				
Beautification	50,000.00	1,500.00	6,546.90	(5,046.90)
Sales Commissions	1,000.00	83.33	-	83.33
Earth Removal (Xtra Grave Dirt)	600.00	-	-	-
Engineering/Consulting	60,000.00	5,000.00	5,370.00	(370.00)
Excavation Graves	500.00	-	-	-
Fertilizer	17,000.00	8,000.00	-	8,000.00
Fixtures	4,000.00	333.33	-	333.33
Grounds Improvement Costs				
Signage	5,000.00	416.67	-	416.67
Trees, Plants, Shrubs	8,000.00	200.00	-	200.00
Grounds Improvement	2,500.00	500.00	-	500.00
Monument Setting/Resetting	3,000.00	600.00	38.40	561.60
Oil and Gas	28,000.00	3,000.00	2,934.42	65.58
Security System	8,000.00	666.67	873.10	(206.43)
Tree Maintenance	30,000.00	6,000.00	13,942.50	(7,942.50)
Turf Maintenance	2,000.00	-	-	-
Utilities				
Electricity	42,000.00	7,000.00	5,444.13	1,555.87
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	8,000.00	300.00	170.22	129.78
Sewer	4,500.00	375.00	356.72	18.28
Water	11,000.00	1,800.00	3,797.27	(1,997.27)
Weed/Pest	1,000.00	100.00	-	100.00

**Campbell County Cemetery District
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For the One Month Ended August 31, 2020**

Total Expenditures	\$ 2,503,100.00	\$ 215,072.77	\$ 132,342.96	\$ 82,729.81
Change in Fund Balance	\$ 1,550,365.00	\$ (47,360.77)	\$ (82,426.25)	\$ (35,065.48)
Beginning Fund Balance			<u>\$ 27,652,937.51</u>	
Ending Fund Balance			<u><u>\$ 27,570,511.26</u></u>	