

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the Two Months Ended June 30, 2022

	Budgeted Amounts		Actual Amounts	Variance with YTD Budget	Remaining Annual Budget
	Fiscal Year	Current Period		Fav. (Unfav.)	Budget
August 31, 2021					
Ordinary Income/Expense					
Income					
C.C. Treasurer - Levy	\$ 3,058,333.00	\$ 37,000.00	\$ 10,209.83	\$ (26,790.17)	\$ 3,048,123.17
Other County Taxes (MVR)	180,000.00	122,800.00	23,816.13	(98,983.87)	156,183.87
Interest Income				-	-
Pinnacle Bank Interest	1,000.00	166.66	80.95	(85.71)	919.05
WGIF/Moreton Account Interest	200,000.00	33,334.00	37,766.37	4,432.37	162,233.63
Wyo Star	150,000.00	25,000.00	24,168.13	(831.87)	125,831.87
	-	-	-	-	-
Garden Product Sales	40,000.00	6,666.66	7,810.00	1,143.34	32,190.00
Miscellaneous Income				-	-
Hay	4,500.00	-	-	-	4,500.00
Facility/Event Rental	3,000.00	500.00	1,040.00	540.00	1,960.00
Concrete Bases	6,000.00	2,700.00	1,500.00	(1,200.00)	4,500.00
Engraving	2,000.00	333.34	-	(333.34)	2,000.00
Miscellaneous Income	5,000.00	833.34	-	(833.34)	5,000.00
Opening/Closing	13,000.00	2,166.66	2,400.00	233.34	10,600.00
Sale of lots	23,000.00	4,000.00	22,500.00	18,500.00	500.00
Saturday Funerals	4,500.00	750.00	800.00	50.00	3,700.00
Total Revenues	<u>\$ 3,690,333.00</u>	<u>\$ 236,250.66</u>	<u>\$ 132,091.41</u>	<u>\$ (104,159.25)</u>	<u>\$ 3,558,241.59</u>
Expense					
ADMINISTRATIVE/BOARD					
Administrator Wages	\$ 96,084.00	\$ 14,782.00	\$ 14,497.46	\$ 284.54	81,586.54
Website	9,000.00	4,000.00	3,943.00	57.00	5,057.00
Advertising, Recording, Print	30,000.00	5,000.00	6,186.88	(1,186.88)	23,813.12
Bank Service Charges	3,000.00	500.00	325.69	174.31	2,674.31
License/Dues/Subs/Registrations	12,500.00	11,000.00	12,110.00	(1,110.00)	390.00
Employee Appreciation	2,000.00	100.00	46.68	53.32	1,953.32
Employee Education and Training	2,500.00	1,250.00	-	1,250.00	2,500.00
Meeting/Meals/Expenses	3,500.00	300.00	698.57	(398.57)	2,801.43
Mileage	600.00	-	-	-	600.00
Office					
Cleaning & Supplies	6,500.00	1,083.34	461.44	621.90	6,038.56
Office - Software	5,000.00	400.00	132.80	267.20	4,867.20
Copier Maint.	1,000.00	166.66	171.15	(4.49)	828.85
Office Equipment	5,000.00	-	-	-	5,000.00
Uniforms	2,200.00	-	7.88	(7.88)	2,192.12
Office Supplies	4,200.00	666.66	698.82	(32.16)	3,501.18
Postage and Delivery	1,500.00	250.00	8.25	241.75	1,491.75
Professional Fees				-	
Accounting/Audit	37,000.00	3,800.00	3,800.00	-	33,200.00
Clerical	5,000.00	833.34	680.00	153.34	4,320.00
EAP (Employee Assistance)	1,000.00	166.66	-	166.66	1,000.00
Legal Fees	22,000.00	3,666.66	1,500.00	2,166.66	20,500.00
Admin Assistant Wages	73,000.00	11,230.76	9,600.10	1,630.66	63,399.90
Telephone Communications					
Cell Phones	1,800.00	300.00	258.60	41.40	1,541.40
Internet	500.00	83.34	-	83.34	500.00
Telephone/Fax	3,400.00	566.66	485.65	81.01	2,914.35
Training/Travel	5,000.00	-	-	-	5,000.00
CAPITAL EXPENDITURES					
Mower	13,000.00	-	-	-	13,000.00
Mt. Nebo Master Planning	50,000.00	-	-	-	50,000.00
Insp. Garden Removal	70,000.00	5,200.00	1,077.70	4,122.30	68,922.30
One Ton Pickup	55,000.00	-	-	-	55,000.00
Dump Truck	51,000.00	-	32,097.00	(32,097.00)	18,903.00
Office Exterior/roofing/addition	54,000.00	-	-	-	54,000.00
Gooseneck Trailer	15,000.00	-	-	-	15,000.00
Digital Entry Sign	40,000.00	-	-	-	40,000.00
Cemetery Sculpture Purchases	130,000.00	10,120.00	10,120.00	-	119,880.00
Well Maintenance & Repair	60,000.00	-	-	-	60,000.00

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INDIRECT COSTS					
Insurance Costs				-	
Health Insurance	175,000.00	29,166.66	29,414.50	(247.84)	145,585.50
Life Insurance	1,000.00	166.66	99.00	67.66	901.00
Surety Bonds	500.00	-	-	-	500.00
Liability Insurance	5,000.00	-	-	-	5,000.00
Insurance	20,000.00	-	19,586.95	(19,586.95)	413.05
Admin & Flex Admin Fees	300.00	50.00	29.25	20.75	270.75
Payroll Costs				-	
Medicare	12,000.00	2,000.00	1,464.22	535.78	10,535.78
Retirement	67,000.00	11,166.66	8,927.37	2,239.29	58,072.63
Social Security	40,000.00	6,666.66	6,260.84	405.82	33,739.16
WC/UI	12,000.00	2,000.00	3,758.33	(1,758.33)	8,241.67
Payroll Expenses DD	700.00	116.66	138.25	(21.59)	561.75
OPERATING SUPPLIES				-	
Building & Facilities	25,000.00	4,166.66	9,215.64	(5,048.98)	15,784.36
Cemetery Supplies				-	
Flags	1,900.00	1,200.00	1,114.35	85.65	785.65
Misc. Cemetery - Grave Supplies	2,500.00	500.00	-	500.00	2,500.00
Monument Cleaning Supplies	900.00	400.00	90.88	309.12	809.12
Temp Markers	3,200.00	-	-	-	3,200.00
Crack Sealing	3,000.00	1,500.00	465.72	1,034.28	2,534.28
Equipment Repair	10,000.00	1,500.00	44.99	1,455.01	9,955.01
Irrigation Maintenance	14,000.00	6,300.00	4,818.75	1,481.25	9,181.25
Replacement Parts	6,000.00	1,000.00	179.49	820.51	5,820.51
Safety Costs				-	
Safety Program (Drug Testing)	2,000.00	333.34	190.00	143.34	1,810.00
Safety Supplies	1,200.00	200.00	594.09	(394.09)	605.91
Tools - Shop Supplies				-	
Filters, Belts & Lubricants	5,000.00	750.00	311.65	438.35	4,688.35
Shop Supplies	5,000.00	833.34	523.56	309.78	4,476.44
Tools & Equipment	7,000.00	1,166.66	214.94	951.72	6,785.06
Vehicle Repair	5,000.00	833.34	9,407.99	(8,574.65)	(4,407.99)
Water Line Repair	6,000.00	2,200.00	9,692.16	(7,492.16)	(3,692.16)
OPERATIONS					
Personnel					
Wages - Operations	410,000.00	90,000.00	81,476.64	8,523.36	328,523.36
Travel	2,000.00	-	-	-	2,000.00
Mileage	500.00	-	-	-	500.00
PROGRAM SERVICES				-	
Beautification	50,000.00	23,500.00	5,526.57	17,973.43	44,473.43
Sales Commission	1,000.00	166.66	-	166.66	1,000.00
Earth Removal (Xtra Grave Dirt)	1,000.00	-	-	-	1,000.00
Engineering/Consulting	50,000.00	8,333.34	14,768.40	(6,435.06)	35,231.60
Excavation Graves	500.00	300.00	-	300.00	500.00
Fertilizer	17,000.00	8,000.00	11,577.00	(3,577.00)	5,423.00
Fixtures	2,000.00	333.34	-	333.34	2,000.00
Grounds Improvement Costs				-	
Signage	1,000.00	200.00	-	200.00	1,000.00
Trees, Plants, Shrubs	10,000.00	700.00	239.72	460.28	9,760.28
Grounds Improvement	2,500.00	1,000.00	724.68	275.32	1,775.32
Monument Setting/Resetting	3,000.00	1,000.00	297.00	703.00	2,703.00
Oil and Gas	30,000.00	7,500.00	7,197.35	302.65	22,802.65
Security System	6,000.00	1,000.00	1,365.00	(365.00)	4,635.00
Tree Maintenance	30,000.00	10,000.00	4,366.00	5,634.00	25,634.00
Turf Maintenance	2,000.00	1,500.00	-	1,500.00	2,000.00
Utilities					
Electricity	45,000.00	14,500.00	12,115.26	2,384.74	32,884.74
Garbage	2,500.00	416.66	305.60	111.06	2,194.40
Heat (Gas)	8,000.00	600.00	337.14	262.86	7,662.86
Sewer	4,800.00	800.00	1,606.64	(806.64)	3,193.36
Water	14,000.00	7,000.00	7,128.80	(128.80)	6,871.20
Weed/Pest	3,000.00	700.00	225.35	474.65	2,774.65
Total Expenditures	\$ 1,998,284.00	\$ 327,232.72	\$ 354,707.74	\$ (27,475.02)	\$ 1,643,576.26
Change in Fund Balance	\$ 1,692,049.00	\$ (90,982.06)	\$ (222,616.33)	\$ (131,634.27)	\$ 1,914,665.33
Beginning Fund Balance			\$ 30,133,230.88		
Ending Fund Balance			\$ 29,910,614.55		