

**Campbell County Cemetery District**  
**Budgetary Comparison Schedule - Cash Basis**  
**For the One Month Ended October 31, 2021**

October 31, 2021 Ordinary Income/Expense	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
<b>Income</b>				
C.C. Treasurer - Levy	\$ 3,058,333.00	\$ 23,000.00	26,242.47	\$ 3,242.47
Other County Taxes (MVR)	180,000.00	12,000.00	17,556.69	\$ 5,556.69
<b>Interest Income</b>				
Pinnacle Bank Interest	1,000.00	83.33	62.11	\$ (21.22)
WGIF/Moreton Account Interest	200,000.00	16,667.00	(40,162.38)	\$ (56,829.38)
Wyo Star Interest	150,000.00	12,500.00	11,749.37	\$ (750.63)
	-	-	-	\$ -
<b>Garden Product Sales</b>	40,000.00	3,333.33	-	\$ (3,333.33)
<b>Miscellaneous Income</b>				
Hay	4,500.00	-	-	\$ -
Facility/Event Rental	3,000.00	250.00	-	\$ (250.00)
Concrete Bases	6,000.00	300.00	450.00	\$ 150.00
Engraving	2,000.00	166.67	-	\$ (166.67)
Miscellaneous Income	5,000.00	416.67	-	\$ (416.67)
Opening/Closing	13,000.00	1,083.33	1,275.00	\$ 191.67
Sale of lots	23,000.00	2,000.00	6,200.00	\$ 4,200.00
Saturday Funerals	4,500.00	375.00	600.00	\$ 225.00
<b>Total Revenues</b>	<b>\$ 3,690,333.00</b>	<b>\$ 72,175.33</b>	<b>\$ 23,973.26</b>	<b>\$ (48,202.07)</b>
<b>Expense</b>				
<b>ADMINISTRATIVE/BOARD</b>				
Administrator Wages	\$ 96,084.00	\$ 7,391.00	\$ 8,000.00	\$ (609.00)
Website	9,000.00	250.00	-	250.00
Advertising, Recording, Print	30,000.00	2,500.00	1,146.96	1,353.04
Bank Service Charges	3,000.00	250.00	133.30	116.70
License/Dues/Subs/Registrations	12,500.00	-	75.00	(75.00)
Employee Appreciation	2,000.00	100.00	34.02	65.98
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	-	150.00
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	6,500.00	541.67	220.72	320.95
Office - Software	5,000.00	1,000.00	66.40	933.60
Copier Maint.	1,000.00	83.33	89.41	(6.08)
Office Equipment	5,000.00	1,000.00	-	1,000.00
Uniforms	2,200.00	-	-	-
Office Supplies	4,200.00	333.33	204.21	129.12
Postage and Delivery	1,500.00	125.00	-	125.00
<b>Professional Fees</b>				
Accounting/Audit	37,000.00	1,900.00	1,900.00	-
Clerical	5,000.00	416.67	400.00	16.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	22,000.00	1,833.33	-	1,833.33
Admin Assistant Wages	73,000.00	5,615.38	5,336.42	278.96
<b>Telephone Communications</b>				
Cell Phones	1,800.00	150.00	129.25	20.75
Internet	500.00	41.67	-	41.67
Telephone/Fax	3,400.00	283.33	244.60	38.73
Training/Travel	5,000.00	1,500.00	400.00	1,100.00
<b>CAPITAL EXPENDITURES</b>				
Mower	13,000.00	13,000.00	-	13,000.00
Mt. Nebo Master Planning	50,000.00	40,000.00	-	40,000.00
Insp. Garden Remodel	70,000.00	3,800.00	-	3,800.00
One Ton Pick Up	55,000.00	-	-	-
Dump Truck	51,000.00	-	-	-
Office Exterior/roofing/addition	54,000.00	46,000.00	46,335.00	(335.00)
Goosneck Trailer	15,000.00	-	-	-
Digital Entry Sign	40,000.00	-	-	-
Cemetery Sculpture Purchases	130,000.00	-	-	-
Well Maintenance & Repair	60,000.00	-	-	-

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<b>INDIRECT COSTS</b>				
<b>Insurance Costs</b>				
Health Insurance	175,000.00	14,583.33	8,740.15	5,843.18
Life Insurance	1,000.00	83.33	-	83.33
Surety Bonds	500.00	400.00	150.00	250.00
Liability Insurance	5,000.00	-	-	-
Insurance	20,000.00	-	(10,267.30)	10,267.30
Admin & Flex Admin Fees	300.00	25.00	-	25.00
<b>Payroll Costs</b>				
Medicare	12,000.00	1,000.00	478.01	521.99
Retirement	67,000.00	5,583.33	4,589.93	993.40
Social Security	40,000.00	3,333.33	2,043.99	1,289.34
WC/UI	12,000.00	1,000.00	3,172.93	(2,172.93)
Payroll Expenses DD	700.00	58.33	15.75	42.58
<b>OPERATING SUPPLIES</b>				
Building & Facilities	25,000.00	2,083.33	99.88	1,983.45
<b>Cemetery Supplies</b>				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	200.00	283.92	(83.92)
Monument Cleaning Supplies	900.00	-	-	-
Temp Markers	3,200.00	-	2,893.80	(2,893.80)
Crack Sealing	3,000.00	-	373.02	(373.02)
Equipment Repair	10,000.00	500.00	229.13	270.87
Irrigation Maintenance	14,000.00	-	1,902.24	(1,902.24)
Replacement Parts	6,000.00	500.00	124.00	376.00
<b>Safety Costs</b>				
Safety Program (Drug Testing)	2,000.00	166.67	-	166.67
Safety Supplies	1,200.00	100.00	48.00	52.00
<b>Tools - Shop Supplies</b>				
Filters, Belts & Lubricants	5,000.00	250.00	-	250.00
Shop Supplies	5,000.00	416.67	308.37	108.30
Tools & Equipment	7,000.00	583.33	673.96	(90.63)
Vehicle Repair	5,000.00	416.67	1,202.00	(785.33)
Water Line Repair	6,000.00	-	-	-
<b>OPERATIONS</b>				
<b>Personnel</b>				
Wages - Operations	410,000.00	20,000.00	20,168.00	(168.00)
Travel	2,000.00	-	-	-
Mileage	500.00	-	-	-
<b>PROGRAM SERVICES</b>				
Beautification	50,000.00	1,500.00	1,500.00	-
Sales Commissions	1,000.00	83.33	-	83.33
Earth Removal (Xtra Grave Dirt)	1,000.00	-	-	-
Engineering/Consulting	50,000.00	4,166.67	4,598.75	(432.08)
Excavation Graves	500.00	-	-	-
Fertilizer	17,000.00	-	-	-
Fixtures	2,000.00	166.67	-	166.67
<b>Grounds Improvement Costs</b>				
Signage	1,000.00	800.00	350.00	450.00
Trees, Plants, Shrubs	10,000.00	-	-	-
Grounds Improvement	2,500.00	-	-	-
Monument Setting/Resetting	3,000.00	250.00	528.89	(278.89)
Oil and Gas	30,000.00	1,500.00	2,957.58	(1,457.58)
Security System	6,000.00	500.00	134.00	366.00
Tree Maintenance	30,000.00	5,000.00	3,665.00	1,335.00
Turf Maintenance	2,000.00	-	-	-
<b>Utilities</b>				
Electricity	45,000.00	2,500.00	5,145.77	(2,645.77)
Garbage	2,500.00	208.33	152.80	55.53
Heat (Gas)	8,000.00	400.00	265.94	134.06
Sewer	4,800.00	400.00	387.61	12.39
Water	14,000.00	300.00	2,927.31	(2,627.31)
Weed/Pest	3,000.00	-	-	-

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<b>Total Expenditures</b>	\$ 1,998,284.00	\$ 197,406.36	\$ 124,558.72	\$ 72,847.64
<b>Change in Fund Balance</b>	\$ 1,692,049.00	\$ (125,231.03)	\$ (100,585.46)	\$ 24,645.57
<b>Beginning Fund Balance</b>			<u>\$ 29,859,150.77</u>	
<b>Ending Fund Balance</b>			<u><u>\$ 29,720,481.83</u></u>	