

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

December 31, 2021 Ordinary Income/Expense	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget Fav. (Unfav.)
	Fiscal Year	Current Month		
Income				
C.C. Treasurer - Levy	\$ 3,058,333.00	\$ 1,150,000.00	1,335,206.82	\$ 185,206.82
Other County Taxes (MVR)	180,000.00	9,000.00	14,851.23	\$ 5,851.23
Interest Income				
Pinnacle Bank Interest	1,000.00	83.33	55.99	\$ (27.34)
WGIF/Moreton Account Interest	200,000.00	16,667.00	(10,559.68)	\$ (27,226.68)
Wyo Star Interest	150,000.00	12,500.00	12,055.03	\$ (444.97)
	-	-	-	\$ -
Garden Product Sales	40,000.00	3,333.33	2,700.00	\$ (633.33)
Miscellaneous Income				
Hay	4,500.00	-	-	\$ -
Facility/Event Rental	3,000.00	250.00	50.00	\$ (200.00)
Concrete Bases	6,000.00	-	-	\$ -
Engraving	2,000.00	166.67	500.00	\$ 333.33
Miscellaneous Income	5,000.00	416.67	313.24	\$ (103.43)
Opening/Closing	13,000.00	1,083.33	2,155.00	\$ 1,071.67
Sale of lots	23,000.00	2,000.00	800.00	\$ (1,200.00)
Saturday Funerals	4,500.00	375.00	1,600.00	\$ 1,225.00
Total Revenues	\$ 3,690,333.00	\$ 1,195,875.33	\$ 1,359,727.63	\$ 163,852.30
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 96,084.00	\$ 11,087.38	\$ 13,920.94	\$ (2,833.56)
Website	9,000.00	250.00	939.00	(689.00)
Advertising, Recording, Print	30,000.00	2,500.00	1,584.60	915.40
Bank Service Charges	3,000.00	250.00	108.43	141.57
License/Dues/Subs/Registrations	12,500.00	-	-	-
Employee Appreciation	2,000.00	1,200.00	100.00	1,100.00
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	1,800.00	649.00	1,151.00
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	6,500.00	541.67	-	541.67
Office - Software	5,000.00	200.00	201.44	(1.44)
Copier Maint.	1,000.00	83.33	132.80	(49.47)
Office Equipment	5,000.00	-	106.87	(106.87)
Uniforms	2,200.00	200.00	-	200.00
Office Supplies	4,200.00	333.33	197.95	135.38
Postage and Delivery	1,500.00	125.00	-	125.00
Professional Fees				
Accounting/Audit	37,000.00	10,000.00	9,100.00	900.00
Clerical	5,000.00	416.67	200.00	216.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	22,000.00	1,833.33	1,980.00	(146.67)
Admin Assistant Wages	73,000.00	8,423.13	9,545.11	(1,121.98)
Telephone Communications				
Cell Phones	1,800.00	150.00	128.82	21.18
Internet	500.00	41.67	-	41.67
Telephone/Fax	3,400.00	283.33	298.99	(15.66)
Training/Travel	5,000.00	-	2,469.69	(2,469.69)
CAPITAL EXPENDITURES				
Mower	13,000.00	-	-	-
Mt. Nebo Master Planning	50,000.00	3,000.00	-	3,000.00
Insp. Garden Remodel	70,000.00	-	-	-
One Ton Pick Up	55,000.00	-	-	-
Dump Truck	51,000.00	-	-	-
Office Exterior/roofing/addition	54,000.00	-	-	-
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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INDIRECT COSTS				
Insurance Costs				
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	-	-	-
Liability Insurance	5,000.00	-	-	-
Insurance	20,000.00	-	337.48	(337.48)
Admin & Flex Admin Fees	300.00	25.00	26.00	(1.00)
Payroll Costs				
Medicare	12,000.00	1,000.00	819.46	180.54
Retirement	67,000.00	5,583.33	6,895.10	(1,311.77)
Social Security	40,000.00	3,333.33	3,503.92	(170.59)
WC/UI	12,000.00	1,000.00	-	1,000.00
Payroll Expenses DD	700.00	58.33	21.00	37.33
OPERATING SUPPLIES				
Building & Facilities	25,000.00	2,083.33	2,351.75	(268.42)
Cemetery Supplies				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	200.00	-	200.00
Monument Cleaning Supplies	900.00	-	-	-
Temp Markers	3,200.00	-	-	-
Crack Sealing	3,000.00	-	463.89	(463.89)
Equipment Repair	10,000.00	1,800.00	154.99	1,645.01
Irrigation Maintenance	14,000.00	-	195.62	(195.62)
Replacement Parts	6,000.00	500.00	-	500.00
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	68.00	98.67
Safety Supplies	1,200.00	100.00	173.40	(73.40)
Tools - Shop Supplies				
Filters, Belts & Lubricants	5,000.00	500.00	101.66	398.34
Shop Supplies	5,000.00	416.67	132.36	284.31
Tools & Equipment	7,000.00	583.33	206.22	377.11
Vehicle Repair	5,000.00	416.67	(75.45)	492.12
Water Line Repair	6,000.00	-	-	-
OPERATIONS				
Personnel				
Wages - Operations	410,000.00	45,000.00	33,858.74	11,141.26
Travel	2,000.00	-	-	-
Mileage	500.00	-	-	-
PROGRAM SERVICES				
Beautification	50,000.00	1,500.00	2,500.00	(1,000.00)
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	14,376.66	(10,209.99)
Excavation Graves	500.00	-	-	-
Fertilizer	17,000.00	-	-	-
Fixtures	2,000.00	166.67	-	166.67
Grounds Improvement Costs				
Signage	1,000.00	-	194.82	(194.82)
Trees, Plants, Shrubs	10,000.00	-	-	-
Grounds Improvement	2,500.00	-	-	-
Monument Setting/Resetting	3,000.00	-	252.75	(252.75)
Oil and Gas	30,000.00	1,000.00	1,832.40	(832.40)
Security System	6,000.00	500.00	348.00	152.00
Tree Maintenance	30,000.00	-	1,555.00	(1,555.00)
Turf Maintenance	2,000.00	-	-	-
Utilities				
Electricity	45,000.00	1,400.00	1,171.15	228.85
Garbage	2,500.00	208.33	152.80	55.53
Heat (Gas)	8,000.00	1,700.00	1,902.87	(202.87)
Sewer	4,800.00	400.00	398.32	1.68
Water	14,000.00	250.00	35.75	214.25
Weed/Pest	3,000.00	-	-	-

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Total Expenditures	\$ 1,998,284.00	\$ 131,610.49	\$ 124,358.45	\$ 7,252.04
Change in Fund Balance	\$ 1,692,049.00	\$ 1,064,264.84	\$ 1,235,369.18	\$ 171,104.34
Beginning Fund Balance			<u>\$ 29,888,657.63</u>	
Ending Fund Balance			<u><u>\$ 31,117,141.71</u></u>	