

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the One Month Ended May 31, 2022

May 31, 2022 Ordinary Income/Expense	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
Income				
C.C. Treasurer - Levy	\$ 3,058,333.00	\$ 200,000.00	106,817.59	\$ (93,182.41)
Other County Taxes (MVR)	180,000.00	2,000.00	16,325.72	\$ 14,325.72
Interest Income				
Pinnacle Bank Interest	1,000.00	83.33	1.76	\$ (81.57)
WGIF/Moreton Account Interest	200,000.00	16,667.00	70,679.72	\$ 54,012.72
Wyo Star Interest	150,000.00	12,500.00	10,413.17	\$ (2,086.83)
	-	-	-	\$ -
Garden Product Sales	40,000.00	3,333.33	7,000.00	\$ 3,666.67
Miscellaneous Income				
Hay	4,500.00	-	490.00	\$ 490.00
Facility/Event Rental	3,000.00	250.00	449.50	\$ 199.50
Concrete Bases	6,000.00	300.00	1,750.00	\$ 1,450.00
Engraving	2,000.00	166.67	-	\$ (166.67)
Miscellaneous Income	225,000.00	416.67	250.00	\$ (166.67)
Opening/Closing	13,000.00	1,083.33	900.00	\$ (183.33)
Sale of lots	23,000.00	2,000.00	2,875.00	\$ 875.00
Saturday Funerals	4,500.00	375.00	200.00	\$ (175.00)
Total Revenues	\$ 3,910,333.00	\$ 239,175.33	\$ 218,152.46	\$ (21,022.87)
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 96,084.00	\$ 7,391.00	\$ 8,000.00	\$ (609.00)
Website	9,000.00	1,000.00	939.00	61.00
Advertising, Recording, Print	30,000.00	2,500.00	1,357.25	1,142.75
Bank Service Charges	3,000.00	250.00	219.86	30.14
License/Dues/Subs/Registrations	12,500.00	-	-	-
Employee Appreciation	2,000.00	-	-	-
Employee Education and Training	2,500.00	100.00	-	100.00
Meeting/Meals/Expenses	3,500.00	150.00	101.48	48.52
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	6,500.00	541.67	649.15	(107.48)
Office - Software	5,000.00	200.00	1,168.90	(968.90)
Copier Maint.	1,000.00	83.33	106.17	(22.84)
Office Equipment	5,000.00	-	-	-
Uniforms	2,200.00	200.00	-	200.00
Office Supplies	4,200.00	333.33	120.68	212.65
Postage and Delivery	1,500.00	125.00	-	125.00
Professional Fees				
Accounting/Audit	37,000.00	1,900.00	1,900.00	-
Clerical	5,000.00	416.67	760.00	(343.33)
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	22,000.00	1,833.33	240.00	1,593.33
Admin Assistant Wages	73,000.00	5,615.38	5,499.20	116.18
Telephone Communications				
Cell Phones	1,800.00	150.00	122.85	27.15
Internet	500.00	41.67	-	41.67
Telephone/Fax	3,400.00	283.33	250.64	32.69
Training/Travel	5,000.00	-	-	-
CAPITAL EXPENDITURES				
Mower	13,000.00	-	-	-
Mt. Nebo Master Planning	50,000.00	-	-	-
Insp. Garden Remodel	70,000.00	20,000.00	-	20,000.00
Mt. Pisgah Structural Roof Repa	242,204.00	-	21,744.00	(21,744.00)
Dump Truck	51,000.00	-	-	-
Office Exterior/roofing/addition	54,000.00	-	-	-
Digital Entry Sign	40,000.00	60,000.00	-	60,000.00
Cemetery Sculpture Purchases	130,000.00	60,000.00	-	60,000.00
Well Maintenance & Repair	60,000.00	-	-	-

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INDIRECT COSTS				
Insurance Costs				
Health Insurance	175,000.00	14,583.33	4,637.05	9,946.28
Life Insurance	1,000.00	83.33	-	83.33
Surety Bonds	500.00	100.00	-	100.00
Liability Insurance	5,000.00	-	-	-
Insurance	20,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	16.25	8.75
Payroll Costs				
Medicare	12,000.00	1,000.00	474.01	525.99
Retirement	67,000.00	5,583.33	4,793.98	789.35
Social Security	40,000.00	3,333.33	2,026.75	1,306.58
WC/UI	12,000.00	1,000.00	-	1,000.00
Payroll Expenses DD	700.00	58.33	26.25	32.08
OPERATING SUPPLIES				
Building & Facilities	25,000.00	2,083.33	1,533.36	549.97
Cemetery Supplies				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	300.00	407.35	(107.35)
Monument Cleaning Supplies	900.00	200.00	-	200.00
Temp Markers	3,200.00	-	-	-
Crack Sealing	3,000.00	-	-	-
Equipment Repair	10,000.00	750.00	14.22	735.78
Irrigation Maintenance	14,000.00	3,000.00	503.45	2,496.55
Replacement Parts	6,000.00	500.00	-	500.00
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	-	166.67
Safety Supplies	1,200.00	100.00	479.08	(379.08)
Tools - Shop Supplies				
Filters, Belts & Lubricants	5,000.00	500.00	-	500.00
Shop Supplies	5,000.00	416.67	61.27	355.40
Tools & Equipment	7,000.00	583.33	-	583.33
Vehicle Repair	5,000.00	416.67	321.99	94.68
Water Line Repair	6,000.00	1,500.00	-	1,500.00
OPERATIONS				
Personnel				
Wages - Operations	410,000.00	40,000.00	19,882.26	20,117.74
Travel	2,000.00	-	362.50	(362.50)
Mileage	500.00	-	-	-
PROGRAM SERVICES				
Beautification	50,000.00	6,000.00	1,500.00	4,500.00
Sales Commissions	1,000.00	83.33	-	83.33
Earth Removal (Xtra Grave Dirt)	1,000.00	300.00	-	300.00
Engineering/Consulting	50,000.00	4,166.67	3,337.50	829.17
Excavation Graves	500.00	-	-	-
Fertilizer	17,000.00	-	-	-
Fixtures	2,000.00	166.67	-	166.67
Grounds Improvement Costs				
Signage	1,000.00	-	34.40	(34.40)
Trees, Plants, Shrubs	10,000.00	5,300.00	-	5,300.00
Grounds Improvement	2,500.00	500.00	-	500.00
Monument Setting/Resetting	3,000.00	250.00	-	250.00
Oil and Gas	30,000.00	3,000.00	-	3,000.00
Security System	6,000.00	500.00	1,257.63	(757.63)
Tree Maintenance	30,000.00	3,500.00	-	3,500.00
Turf Maintenance	2,000.00	-	-	-
Utilities				
Electricity	45,000.00	4,800.00	1,622.20	3,177.80
Garbage	2,500.00	208.33	152.80	55.53
Heat (Gas)	8,000.00	300.00	751.01	(451.01)
Sewer	4,800.00	400.00	430.69	(30.69)
Water	14,000.00	1,300.00	149.40	1,150.60
Weed/Pest	3,000.00	700.00	-	700.00

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Total Expenditures	\$ 2,170,488.00	\$ 270,956.36	\$ 87,954.58	\$ 183,001.78
Change in Fund Balance	\$ 1,739,845.00	\$ (31,781.03)	\$ 130,197.88	\$ 161,978.91
Beginning Fund Balance			<u>\$ 30,727,007.56</u>	
Ending Fund Balance			<u><u>\$ 30,857,221.49</u></u>	