

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

	Budgeted Amounts		Actual Amounts	Variance with	Remaining
	Fiscal Year	Current Period		YTD Budget Fav. (Unfav.)	Annual Budget
May 31, 2022					
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
<b>C.C. Treasurer - Levy</b>	\$ 3,058,333.00	\$ 1,958,333.00	\$ 2,002,010.15	\$ 43,677.15	\$ 1,056,322.85
<b>Other County Taxes (MVR)</b>	180,000.00	177,000.00	164,352.30	(12,647.70)	15,647.70
<b>Interest Income</b>				-	-
Pinnacle Bank Interest	1,000.00	916.53	38,747.08	37,830.55	(37,747.08)
WGIF/Moreton Account Interest	200,000.00	183,337.00	(652,695.67)	(836,032.67)	852,695.67
Wyo Star	150,000.00	137,500.00	128,584.58	(8,915.42)	21,415.42
	-	-	-	-	-
<b>Garden Product Sales</b>	40,000.00	36,666.63	36,510.00	(156.63)	3,490.00
<b>Miscellaneous Income</b>				-	-
Hay	4,500.00	4,500.00	490.00	(4,010.00)	4,010.00
Facility/Event Rental	3,000.00	2,750.00	2,489.50	(260.50)	510.50
Concrete Bases	6,000.00	4,000.00	6,150.00	2,150.00	(150.00)
Engraving	2,000.00	1,833.37	600.00	(1,233.37)	1,400.00
Miscellaneous Income	225,000.00	224,583.37	144,912.75	(79,670.62)	80,087.25
<b>Opening/Closing</b>	13,000.00	11,916.63	13,905.00	1,988.37	(905.00)
<b>Sale of lots</b>	23,000.00	22,000.00	51,900.00	29,900.00	(28,900.00)
<b>Saturday Funerals</b>	4,500.00	4,125.00	5,200.00	1,075.00	(700.00)
<b>Total Revenues</b>	<b>\$ 3,910,333.00</b>	<b>\$ 2,769,461.53</b>	<b>\$ 1,943,155.69</b>	<b>\$ (826,305.84)</b>	<b>\$ 1,967,177.31</b>
<b>Expense</b>					
<b>ADMINISTRATIVE/BOARD</b>					
Administrator Wages	\$ 96,084.00	\$ 84,997.38	\$ 92,334.13	\$ (7,336.75)	3,749.87
Website	9,000.00	8,500.00	6,760.00	1,740.00	2,240.00
Advertising, Recording, Print	30,000.00	27,500.00	21,305.37	6,194.63	8,694.63
Bank Service Charges	3,000.00	2,750.00	1,425.50	1,324.50	1,574.50
License/Dues/Subs/Registrations	12,500.00	12,500.00	12,190.00	310.00	310.00
Employee Appreciation	2,000.00	1,500.00	326.43	1,173.57	1,673.57
Employee Education and Training	2,500.00	2,500.00	-	2,500.00	2,500.00
Meeting/Meals/Expenses	3,500.00	3,350.00	4,279.02	(929.02)	(779.02)
Mileage	600.00	600.00	201.26	398.74	398.74
<b>Office</b>					
Cleaning & Supplies	6,500.00	5,958.37	2,732.19	3,226.18	3,767.81
Office - Software	5,000.00	4,800.00	4,519.77	280.23	480.23
Copier Maint.	1,000.00	916.63	906.75	9.88	93.25
Office Equipment	5,000.00	5,000.00	157.81	4,842.19	4,842.19
Uniforms	2,200.00	2,200.00	7.88	2,192.12	2,192.12
Office Supplies	4,200.00	3,866.63	3,817.58	49.05	382.42
Postage and Delivery	1,500.00	1,375.00	470.83	904.17	1,029.17
<b>Professional Fees</b>					
Accounting/Audit	37,000.00	35,100.00	34,900.00	200.00	2,100.00
Clerical	5,000.00	4,583.37	5,138.28	(554.91)	(138.28)
EAP (Employee Assistance)	1,000.00	916.63	-	916.63	1,000.00
Legal Fees	22,000.00	20,166.63	8,465.00	11,701.63	13,535.00
<b>Admin Assistant Wages</b>	73,000.00	64,576.93	59,368.35	5,208.58	13,631.65
<b>Telephone Communications</b>					
Cell Phones	1,800.00	1,650.00	1,401.23	248.77	398.77
Internet	500.00	458.37	-	458.37	500.00
Telephone/Fax	3,400.00	3,116.63	2,782.24	334.39	617.76
<b>Training/Travel</b>	5,000.00	5,000.00	5,811.95	(811.95)	(811.95)
<b>CAPITAL EXPENDITURES</b>					
Mower	13,000.00	13,000.00	-	13,000.00	13,000.00
Mt. Nebo Master Planning	50,000.00	50,000.00	-	50,000.00	50,000.00
Insp. Garden Removal	70,000.00	40,000.00	1,077.70	38,922.30	68,922.30
Mt. Pisgah Structural Roof Rep	242,204.00	242,204.00	46,422.45	195,781.55	195,781.55
Dump Truck	51,000.00	51,000.00	47,038.23	3,961.77	3,961.77
Office Exterior/roofing/addition	54,000.00	54,000.00	48,036.00	5,964.00	5,964.00
Digital Entry Sign	40,000.00	40,000.00	5,642.00	34,358.00	34,358.00
Cemetery Sculpture Purchases	130,000.00	130,000.00	10,120.00	119,880.00	119,880.00
Well Maintenance & Repair	60,000.00	60,000.00	-	60,000.00	60,000.00

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**For the Eleven Months Ended June 30, 2022**

<b>INDIRECT COSTS</b>					
<b>Insurance Costs</b>					
Health Insurance	175,000.00	160,416.63	121,794.40	38,622.23	53,205.60
Life Insurance	1,000.00	916.63	409.40	507.23	590.60
Surety Bonds	500.00	500.00	225.00	275.00	275.00
Liability Insurance	5,000.00	5,000.00	4,092.00	908.00	908.00
Insurance	20,000.00	-	7,391.78	(7,391.78)	12,608.22
Admin & Flex Admin Fees	300.00	275.00	162.50	112.50	137.50
<b>Payroll Costs</b>					
Medicare	12,000.00	11,000.00	5,906.66	5,093.34	6,093.34
Retirement	67,000.00	61,416.63	51,656.68	9,759.95	15,343.32
Social Security	40,000.00	36,666.63	25,256.06	11,410.57	14,743.94
WC/UI	12,000.00	11,000.00	11,522.06	(522.06)	477.94
Payroll Expenses DD	700.00	641.63	362.25	279.38	337.75
<b>OPERATING SUPPLIES</b>					
<b>Building &amp; Facilities</b>					
Building & Facilities	25,000.00	22,916.63	18,352.77	4,563.86	6,647.23
<b>Cemetery Supplies</b>					
Flags	1,900.00	1,900.00	1,114.35	785.65	785.65
Misc. Cemetery - Grave Supplies	2,500.00	2,300.00	1,258.42	1,041.58	1,241.58
Monument Cleaning Supplies	900.00	600.00	90.88	509.12	809.12
Temp Markers	3,200.00	3,200.00	3,256.85	(56.85)	(56.85)
Crack Sealing	3,000.00	2,000.00	2,779.61	(779.61)	220.39
Equipment Repair	10,000.00	9,250.00	4,329.26	4,920.74	5,670.74
Irrigation Maintenance	14,000.00	10,300.00	9,772.08	527.92	4,227.92
Replacement Parts	6,000.00	5,500.00	1,936.65	3,563.35	4,063.35
<b>Safety Costs</b>					
Safety Program (Drug Testing)	2,000.00	1,833.37	471.00	1,362.37	1,529.00
Safety Supplies	1,200.00	1,100.00	1,600.35	(500.35)	(400.35)
<b>Tools - Shop Supplies</b>					
Filters, Belts & Lubricants	5,000.00	4,650.00	1,275.28	3,374.72	3,724.72
Shop Supplies	5,000.00	4,583.37	3,908.56	674.81	1,091.44
Tools & Equipment	7,000.00	6,416.63	5,532.51	884.12	1,467.49
Vehicle Repair	5,000.00	4,583.37	12,111.90	(7,528.53)	(7,111.90)
Water Line Repair	6,000.00	5,000.00	12,637.92	(7,637.92)	(6,637.92)
<b>OPERATIONS</b>					
<b>Personnel</b>					
Wages - Operations	410,000.00	335,000.00	266,220.21	68,779.79	143,779.79
Travel	2,000.00	2,000.00	479.50	1,520.50	1,520.50
Mileage	500.00	500.00	97.44	402.56	402.56
<b>PROGRAM SERVICES</b>					
Beautification	50,000.00	41,500.00	21,723.33	19,776.67	28,276.67
Sales Commission	1,000.00	916.63	-	916.63	1,000.00
Earth Removal (Xtra Grave Dirt)	1,000.00	700.00	-	700.00	1,000.00
Engineering/Consulting	50,000.00	45,833.37	68,214.81	(22,381.44)	(18,214.81)
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	1,833.37	-	1,833.37	2,000.00
<b>Grounds Improvement Costs</b>					
Signage	1,000.00	1,000.00	699.22	300.78	300.78
Trees, Plants, Shrubs	10,000.00	8,000.00	6,489.72	1,510.28	3,510.28
Grounds Improvement	2,500.00	2,000.00	724.68	1,275.32	1,775.32
Monument Setting/Resetting	3,000.00	2,400.00	2,887.57	(487.57)	112.43
Oil and Gas	30,000.00	25,500.00	23,407.47	2,092.53	6,592.53
Security System	6,000.00	5,500.00	5,682.12	(182.12)	317.88
Tree Maintenance	30,000.00	26,500.00	13,026.00	13,474.00	16,974.00
Turf Maintenance	2,000.00	2,000.00	1,385.00	615.00	615.00
<b>Utilities</b>					
Electricity	45,000.00	38,000.00	33,698.97	4,301.03	11,301.03
Garbage	2,500.00	2,291.63	1,680.80	610.83	819.20
Heat (Gas)	8,000.00	7,700.00	7,476.64	223.36	523.36
Sewer	4,800.00	4,400.00	4,583.18	(183.18)	216.82
Water	14,000.00	12,100.00	13,654.11	(1,554.11)	345.89
Weed/Pest	3,000.00	1,500.00	504.80	995.20	2,495.20
<b>Total Expenditures</b>	<b>\$ 2,170,488.00</b>	<b>\$ 1,933,528.09</b>	<b>\$ 1,221,057.70</b>	<b>\$ 712,470.39</b>	<b>\$ 949,430.30</b>
<b>Change in Fund Balance</b>	<b>\$ 1,739,845.00</b>	<b>\$ 835,933.44</b>	<b>\$ 722,097.99</b>	<b>\$ (113,835.45)</b>	<b>\$ 1,017,747.01</b>
<b>Beginning Fund Balance</b>			<b>\$ 30,133,230.88</b>		
<b>Ending Fund Balance</b>			<b>\$ 30,857,221.49</b>		