

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the One Month Ended July31, 2022

July 31, 2022 Ordinary Income/Expense	Budgeted Amounts		Actual Amounts	Variance with
	Fiscal Year	Current Month		Monthly Budget Fav. (Unfav.)
Income				
C.C. Treasurer - Levy	\$ 4,413,169.00	\$ 4,413,169.00	-	\$ (4,413,169.00)
Other County Taxes (MVR)	150,000.00	150,000.00	-	\$ (150,000.00)
Interest Income			-	\$ -
Pinnacle Bank Interest	500.00	500.00	129.66	\$ (370.34)
WGIF/Moreton Account Interest	150,000.00	150,000.00	144,807.21	\$ (5,192.79)
Wyo Star Interest	150,000.00	150,000.00	21,361.96	\$ (128,638.04)
	-	-	-	\$ -
Garden Product Sales	50,000.00	50,000.00	7,400.00	\$ (42,600.00)
Miscellaneous Income				\$ -
Hay	5,000.00	5,000.00	-	\$ (5,000.00)
Facility/Event Rental	3,000.00	3,000.00	-	\$ (3,000.00)
Concrete Bases	6,000.00	6,000.00	350.00	\$ (5,650.00)
Engraving	2,000.00	2,000.00	600.00	\$ (1,400.00)
Miscellaneous Income	103,000.00	103,000.00	125.00	\$ (102,875.00)
Opening/Closing	15,000.00	15,000.00	1,200.00	\$ (13,800.00)
Sale of lots	40,000.00	40,000.00	4,600.00	\$ (35,400.00)
Saturday Funerals	4,500.00	4,500.00	800.00	\$ (3,700.00)
Total Revenues	<u>\$ 5,092,169.00</u>	<u>\$ 5,092,169.00</u>	<u>\$ 181,373.83</u>	<u>\$ (4,910,795.17)</u>
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 114,816.00	\$ 114,816.00	\$ 8,832.00	\$ 105,984.00
Website	9,000.00	9,000.00	-	9,000.00
Advertising, Recording, Print	25,000.00	25,000.00	1,861.62	23,138.38
Bank Service Charges	3,000.00	3,000.00	101.10	2,898.90
License/Dues/Subs/Registrations	14,000.00	14,000.00	11,610.00	2,390.00
Election Expenses	4,000.00	4,000.00	-	4,000.00
Employee Appreciation	2,500.00	2,500.00	-	2,500.00
Employee Education and Training	2,500.00	2,500.00	967.11	1,532.89
Meeting/Meals/Expenses	3,500.00	3,500.00	227.37	3,272.63
Mileage	600.00	600.00	-	600.00
Office				
Cleaning & Supplies	13,000.00	13,000.00	826.48	12,173.52
Office - Software	6,000.00	6,000.00	-	6,000.00
Copier Maint.	1,000.00	1,000.00	84.22	915.78
Office Equipment	5,000.00	5,000.00	-	5,000.00
Uniforms	2,200.00	2,200.00	-	2,200.00
Office Supplies	4,200.00	4,200.00	136.90	4,063.10
Postage and Delivery	2,000.00	2,000.00	-	2,000.00
Professional Fees				
Accounting/Audit	37,000.00	37,000.00	1,900.00	35,100.00
Clerical	5,000.00	5,000.00	480.00	4,520.00
EAP (Employee Assistance)	1,000.00	1,000.00	-	1,000.00
Legal Fees	15,000.00	15,000.00	-	15,000.00
Admin Assistant Wages	80,000.00	80,000.00	5,874.37	74,125.63
Telephone Communications				
Cell Phones	1,600.00	1,600.00	128.64	1,471.36
Internet	250.00	250.00	-	250.00
Telephone/Fax	3,200.00	3,200.00	260.24	2,939.76
Training/Travel	6,000.00	6,000.00	-	6,000.00
CAPITAL EXPENDITURES				
Mower	13,000.00	13,000.00	-	13,000.00
Mt. Nebo Master Planning	350,000.00	350,000.00	-	350,000.00
Insp. Garden Remodel	50,000.00	50,000.00	-	50,000.00
One Ton Pickup	65,000.00	65,000.00	-	65,000.00
Utility Tractor/Implements	44,000.00	44,000.00	-	44,000.00
Mt. Pisgah Structural Roof Rep	-	-	71,821.71	(71,821.71)
Digital Entry Sign	35,000.00	35,000.00	-	35,000.00
Cemetery Sculpture Purchases	130,000.00	130,000.00	48,000.00	82,000.00
Well Maintenance & Repair	60,000.00	60,000.00	-	60,000.00
Ground Protection Mats	6,000.00	6,000.00	-	6,000.00

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INDIRECT COSTS				
Insurance Costs				
Health Insurance	165,000.00	165,000.00	12,658.75	152,341.25
Life Insurance	1,000.00	1,000.00	48.00	952.00
Surety Bonds	500.00	500.00	-	500.00
Liability Insurance	5,000.00	5,000.00	-	5,000.00
Insurance	10,000.00	10,000.00	-	10,000.00
Admin & Flex Admin Fees	300.00	300.00	16.25	283.75
Payroll Costs				
Medicare	8,488.00	8,488.00	753.94	7,734.06
Retirement	66,715.00	66,715.00	5,084.65	61,630.35
Social Security	36,067.00	36,067.00	3,223.77	32,843.23
WC/UI	10,146.00	10,146.00	2,936.28	7,209.72
Payroll Expenses DD	700.00	700.00	57.75	642.25
OPERATING SUPPLIES				
Building & Facilities	25,000.00	25,000.00	69.21	24,930.79
Cemetery Supplies				
Flags	1,900.00	1,900.00	-	1,900.00
Misc. Cemetery - Grave Supplies	1,500.00	1,500.00	54.08	1,445.92
Monument Cleaning Supplies	900.00	900.00	-	900.00
Temp Markers	3,600.00	3,600.00	-	3,600.00
Crack Sealing	4,000.00	4,000.00	-	4,000.00
Equipment Repair	8,000.00	8,000.00	349.61	7,650.39
Irrigation Maintenance	16,000.00	16,000.00	-	16,000.00
Replacement Parts	6,000.00	6,000.00	646.00	5,354.00
Safety Costs				
Safety Program (Drug Testing)	2,000.00	2,000.00	56.91	1,943.09
Safety Supplies	2,000.00	2,000.00	-	2,000.00
Tools - Shop Supplies				
Filters, Belts & Lubricants	5,000.00	5,000.00	-	5,000.00
Shop Supplies	5,000.00	5,000.00	654.74	4,345.26
Tools & Equipment	7,000.00	7,000.00	-	7,000.00
Vehicle Repair	5,000.00	5,000.00	-	5,000.00
Water Line Repair	8,000.00	8,000.00	-	8,000.00
OPERATIONS				
Personnel				
Wages - Operations	395,000.00	395,000.00	37,982.45	357,017.55
Travel	2,000.00	2,000.00	-	2,000.00
Mileage	500.00	500.00	-	500.00
PROGRAM SERVICES				
Beautification	50,000.00	50,000.00	10,662.15	39,337.85
Sales Commissions	1,000.00	1,000.00	-	1,000.00
Earth Removal (Xtra Grave Dirt)	1,000.00	1,000.00	-	1,000.00
Engineering/Consulting	50,000.00	50,000.00	4,642.50	45,357.50
Excavation Graves	500.00	500.00	-	500.00
Fertilizer	17,000.00	17,000.00	-	17,000.00
Fixtures	2,000.00	2,000.00	-	2,000.00
Grounds Improvement Costs				
Signage	1,000.00	1,000.00	-	1,000.00
Trees, Plants, Shrubs	10,000.00	10,000.00	244.80	9,755.20
Grounds Improvement	2,500.00	2,500.00	-	2,500.00
Monument Setting/Resetting	3,000.00	3,000.00	165.00	2,835.00
Oil and Gas	42,000.00	42,000.00	3,929.32	38,070.68
Security System	6,000.00	6,000.00	160.00	5,840.00
Tree Maintenance	25,000.00	25,000.00	2,895.00	22,105.00
Turf Maintenance	2,000.00	2,000.00	-	2,000.00
Utilities				
Electricity	47,500.00	47,500.00	4,677.96	42,822.04
Garbage	2,500.00	2,500.00	152.80	2,347.20
Heat (Gas)	9,000.00	9,000.00	186.33	8,813.67
Sewer	5,500.00	5,500.00	1,386.46	4,113.54
Water	18,450.00	18,450.00	2,524.52	15,925.48
Weed/Pest	2,000.00	2,000.00	-	2,000.00

**Campbell County Cemetery District
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 For the One Month Ended July31, 2022**

Total Expenditures	\$ 2,214,632.00	\$ 2,214,632.00	\$ 249,330.99	\$ 1,965,301.01
Change in Fund Balance	\$ 2,877,537.00	\$ 2,877,537.00	\$ (67,957.16)	\$ (2,945,494.16)
Beginning Fund Balance			<u>\$ 31,491,429.49</u>	
Ending Fund Balance			<u><u>\$ 31,423,472.33</u></u>	