

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

October 31, 2022 Ordinary Income/Expense	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
Income				
C.C. Treasurer - Levy	\$ 3,914,769.00	\$ 44,000.00	407,053.77	\$ 363,053.77
Other County Taxes (MVR)	150,000.00	9,000.00	15,854.21	\$ 6,854.21
Interest Income				
Pinnacle Bank Interest	500.00	41.67	157.38	\$ 115.71
WGIF/Moreton Account Interest	150,000.00	12,500.00	(72,203.99)	\$ (84,703.99)
Wyo Star Interest	150,000.00	12,500.00	33,383.44	\$ 20,883.44
	-	-	-	\$ -
Garden Product Sales	50,000.00	4,166.67	2,000.00	\$ (2,166.67)
Miscellaneous Income				
Hay	5,000.00	-	-	\$ -
Facility/Event Rental	3,000.00	250.00	(60.00)	\$ (310.00)
Concrete Bases	6,000.00	300.00	1,290.80	\$ 990.80
Engraving	2,000.00	166.67	144.60	\$ (22.07)
Miscellaneous Income	103,000.00	250.00	125.00	\$ (125.00)
Opening/Closing	15,000.00	1,250.00	1,600.00	\$ 350.00
Sale of lots	40,000.00	3,333.33	1,448.10	\$ (1,885.23)
Saturday Funerals	4,500.00	375.00	-	\$ (375.00)
Total Revenues	\$ 4,593,769.00	\$ 88,133.34	\$ 390,793.31	\$ 302,659.97
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 114,816.00	\$ 8,832.00	\$ 8,832.00	\$ -
Website	9,000.00	250.00	939.00	(689.00)
Advertising, Recording, Print	25,000.00	2,083.33	-	2,083.33
Bank Service Charges	3,000.00	250.00	34.60	215.40
License/Dues/Subs/Registrations	14,000.00	-	-	-
Election Expenses	4,000.00	-	-	-
Employee Appreciation	2,500.00	100.00	-	100.00
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	-	150.00
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	13,000.00	1,083.00	920.02	162.98
Office - Software	6,000.00	700.00	66.40	633.60
Copier Maint.	1,000.00	83.33	70.07	13.26
Office Equipment	5,000.00	1,000.00	-	1,000.00
Uniforms	2,200.00	-	-	-
Office Supplies	4,200.00	333.33	492.91	(159.58)
Postage and Delivery	2,000.00	166.67	12.72	153.95
Professional Fees				
Accounting/Audit	37,000.00	1,900.00	1,900.00	-
Clerical	5,000.00	416.67	200.00	216.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	15,000.00	1,250.00	520.00	730.00
Admin Assistant Wages	80,000.00	6,154.00	5,893.98	260.02
Telephone Communications				
Cell Phones	1,600.00	133.33	132.04	1.29
Internet	250.00	20.00	-	20.00
Telephone/Fax	3,200.00	266.67	273.32	(6.65)
Training/Travel	6,000.00	-	-	-
CAPITAL EXPENDITURES				
Mower	13,000.00	13,000.00	-	13,000.00
Mt. Nebo Master Planning	350,000.00	40,000.00	-	40,000.00
Insp. Garden Remodel	50,000.00	3,800.00	7,215.00	(3,415.00)
One Ton Pickup	65,000.00	-	-	-
Utility Tractor/Implements	44,000.00	-	-	-
Mt. Pisgah Structural Roof Rep	-	-	-	-
Digital Entry Sign	35,000.00	-	-	-
Cemetery Sculpture Purchases	130,000.00	-	-	-
Well Maintenance & Repair	60,000.00	-	-	-
Ground Protection Mats	6,000.00	-	-	-

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INDIRECT COSTS				
Insurance Costs				
Health Insurance	165,000.00	13,750.00	12,658.75	1,091.25
Life Insurance	1,000.00	83.33	120.60	(37.27)
Surety Bonds	500.00	400.00	150.00	250.00
Liability Insurance	5,000.00	-	-	-
Insurance	10,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	16.25	8.75
Payroll Costs				
Medicare	8,488.00	707.33	527.79	179.54
Retirement	66,715.00	5,559.58	5,122.92	436.66
Social Security	36,067.00	3,005.58	2,256.69	748.89
WC/UI	10,146.00	845.50	4,373.79	(3,528.29)
Payroll Expenses DD	700.00	58.33	24.50	33.83
OPERATING SUPPLIES				
Building & Facilities	25,000.00	2,083.33	599.22	1,484.11
Cemetery Supplies				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	1,500.00	200.00	-	200.00
Monument Cleaning Supplies	900.00	-	-	-
Temp Markers	3,600.00	-	-	-
Crack Sealing	4,000.00	-	-	-
Equipment Repair	8,000.00	500.00	-	500.00
Irrigation Maintenance	16,000.00	-	6,735.21	(6,735.21)
Replacement Parts	6,000.00	500.00	1,156.00	(656.00)
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	38.00	128.67
Safety Supplies	2,000.00	166.67	-	166.67
Tools - Shop Supplies				
Filters, Belts & Lubricants	5,000.00	250.00	-	250.00
Shop Supplies	5,000.00	416.67	415.73	0.94
Tools & Equipment	7,000.00	583.33	-	583.33
Vehicle Repair	5,000.00	416.67	-	416.67
Water Line Repair	8,000.00	-	-	-
OPERATIONS				
Personnel				
Wages - Operations	395,000.00	20,000.00	22,364.51	(2,364.51)
Travel	2,000.00	-	-	-
Mileage	500.00	-	-	-
PROGRAM SERVICES				
Beautification	50,000.00	1,500.00	2,928.29	(1,428.29)
Sales Commissions	1,000.00	83.33	67.50	15.83
Earth Removal (Xtra Grave Dirt)	1,000.00	-	-	-
Engineering/Consulting	50,000.00	4,166.67	2,500.00	1,666.67
Excavation Graves	500.00	-	-	-
Fertilizer	17,000.00	-	-	-
Fixtures	2,000.00	166.67	-	166.67
Grounds Improvement Costs				
Signage	1,000.00	800.00	-	800.00
Trees, Plants, Shrubs	10,000.00	-	-	-
Grounds Improvement	2,500.00	-	-	-
Monument Setting/Resetting	3,000.00	250.00	1,117.46	(867.46)
Oil and Gas	42,000.00	2,500.00	3,427.33	(927.33)
Security System	6,000.00	500.00	142.00	358.00
Tree Maintenance	25,000.00	3,000.00	2,210.00	790.00
Turf Maintenance	2,000.00	-	-	-
Utilities				
Electricity	47,500.00	2,500.00	4,111.27	(1,611.27)
Garbage	2,500.00	208.33	178.21	30.12
Heat (Gas)	9,000.00	800.00	-	800.00
Sewer	5,500.00	458.33	358.05	100.28
Water	18,450.00	300.00	1,797.60	(1,497.60)
Weed/Pest	2,000.00	-	-	-

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Total Expenditures	\$ 2,214,632.00	\$ 149,006.98	\$ 102,899.73	\$ 46,107.25
Change in Fund Balance	\$ 2,379,137.00	\$ (60,873.64)	\$ 287,893.58	\$ 348,767.22
Beginning Fund Balance			<u>\$ 31,495,619.45</u>	
Ending Fund Balance			<u><u>\$ 31,793,745.09</u></u>	