

**Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the Four Months Ended October 31, 2022**

October 31, 2022	Budgeted Amounts		Actual Amounts	Variance with	Remaining
	Fiscal Year	Current Period		YTD Budget Fav. (Unfav.)	Annual Budget
Ordinary Income/Expense					
Income					
C.C. Treasurer - Levy	\$ 3,914,769.00	\$ 149,000.00	\$ 1,108,402.45	\$ 959,402.45	\$ 2,806,366.55
Other County Taxes (MVR)	150,000.00	111,000.00	62,573.68	(48,426.32)	87,426.32
Interest Income					
Pinnacle Bank Interest	500.00	166.68	589.12	422.44	(89.12)
WGIF/Moreton Account Interest	150,000.00	50,000.00	(378,022.74)	(428,022.74)	528,022.74
Wyo Star	150,000.00	50,000.00	29,157.62	(20,842.38)	120,842.38
	-	-	-	-	-
Garden Product Sales	50,000.00	16,666.68	22,960.00	6,293.32	27,040.00
Miscellaneous Income					
Hay	5,000.00	4,500.00	4,835.05	335.05	164.95
Facility/Event Rental	3,000.00	1,000.00	890.00	(110.00)	2,110.00
Concrete Bases	6,000.00	3,300.00	2,340.80	(959.20)	3,659.20
Engraving	2,000.00	666.68	744.60	77.92	1,255.40
Miscellaneous Income	103,000.00	21,000.00	36,131.50	15,131.50	66,868.50
Opening/Closing	15,000.00	5,000.00	6,350.00	1,350.00	8,650.00
Sale of lots	40,000.00	13,333.32	14,848.10	1,514.78	25,151.90
Saturday Funerals	4,500.00	1,500.00	1,400.00	(1,000.00)	3,100.00
Total Revenues	\$ 4,593,769.00	\$ 427,133.36	\$ 913,200.18	\$ 486,066.82	\$ 3,680,568.82
Expense					
ADMINISTRATIVE/BOARD					
Administrator Wages	\$ 114,816.00	\$ 35,328.00	\$ 35,328.00	\$ -	79,488.00
Website	9,000.00	4,500.00	4,578.00	(78.00)	4,422.00
Advertising, Recording, Print	25,000.00	8,333.32	10,546.41	(2,213.09)	14,453.59
Bank Service Charges	3,000.00	1,000.00	298.63	701.37	2,701.37
License/Dues/Subs/Registrations	14,000.00	11,000.00	11,610.00	(610.00)	2,390.00
Election Expenses	4,000.00	4,000.00	-	4,000.00	4,000.00
Employee Appreciation	2,500.00	1,000.00	313.78	686.22	2,186.22
Employee Education and Training	2,500.00	2,500.00	967.11	1,532.89	1,532.89
Meeting/Meals/Expenses	3,500.00	600.00	417.37	182.63	3,082.63
Mileage	600.00	-	-	-	600.00
Office					
Cleaning & Supplies	13,000.00	4,332.00	3,460.52	871.48	9,539.48
Office - Software	6,000.00	1,300.00	199.20	1,100.80	5,800.80
Copier Maint.	1,000.00	333.32	319.29	14.03	680.71
Office Equipment	5,000.00	1,500.00	-	1,500.00	5,000.00
Uniforms	2,200.00	-	-	-	2,200.00
Office Supplies	4,200.00	1,433.32	1,302.89	130.43	2,897.11
Postage and Delivery	2,000.00	666.68	192.72	473.96	1,807.28
Professional Fees					
Accounting/Audit	37,000.00	7,600.00	7,600.00	-	29,400.00
Clerical	5,000.00	1,666.68	1,200.00	466.68	3,800.00
EAP (Employee Assistance)	1,000.00	333.32	-	333.32	1,000.00
Legal Fees	15,000.00	5,000.00	1,700.00	3,300.00	13,300.00
Admin Assistant Wages	80,000.00	24,614.00	22,871.50	1,742.50	57,128.50
Telephone Communications					
Cell Phones	1,600.00	533.32	524.71	8.61	1,075.29
Internet	250.00	80.00	-	80.00	250.00
Telephone/Fax	3,200.00	1,066.68	1,033.22	33.46	2,166.78
Training/Travel	6,000.00	-	-	-	6,000.00
CAPITAL EXPENDITURES					
Mower	13,000.00	13,000.00	-	13,000.00	13,000.00
Mt. Nebo Master Planning	350,000.00	58,000.00	17,306.25	40,693.75	332,693.75
Insp. Garden Removal	50,000.00	14,000.00	7,215.00	6,785.00	42,785.00
One Ton Pickup	65,000.00	-	-	-	65,000.00
Utility Tractor/Implements	44,000.00	-	-	-	44,000.00
Mt. Pisgah Structural Roof Rep	-	-	114,903.24	(114,903.24)	(114,903.24)
Digital Entry Sign	35,000.00	-	-	-	35,000.00
Cemetery Sculpture Purchases	130,000.00	10,120.00	48,000.00	(37,880.00)	82,000.00
Well Maintenance & Repair	60,000.00	-	-	-	60,000.00
Ground Protection Mats	6,000.00	-	-	-	6,000.00

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INDIRECT COSTS					
Insurance Costs					
Health Insurance	165,000.00	55,000.00	37,976.25	17,023.75	127,023.75
Life Insurance	1,000.00	333.32	168.60	164.72	831.40
Surety Bonds	500.00	400.00	150.00	250.00	350.00
Liability Insurance	5,000.00	-	-	-	5,000.00
Insurance	10,000.00	10,000.00	140.78	9,859.22	9,859.22
Admin & Flex Admin Fees	300.00	100.00	65.00	35.00	235.00
Payroll Costs					
Medicare	8,488.00	2,829.32	2,461.33	367.99	6,026.67
Retirement	66,715.00	22,238.32	20,458.59	1,779.73	46,256.41
Social Security	36,067.00	12,022.32	10,524.22	1,498.10	25,542.78
WC/UI	10,146.00	3,382.00	7,310.07	(3,928.07)	2,835.93
Payroll Expenses DD	700.00	233.32	155.75	77.57	544.25
OPERATING SUPPLIES					
Building & Facilities	25,000.00	8,333.32	1,816.91	6,516.41	23,183.09
Cemetery Supplies					
Flags	1,900.00	1,200.00	-	1,200.00	1,900.00
Misc. Cemetery - Grave Supplies	1,500.00	600.00	54.08	545.92	1,445.92
Monument Cleaning Supplies	900.00	400.00	436.50	(36.50)	463.50
Temp Markers	3,600.00	-	-	-	3,600.00
Crack Sealing	4,000.00	1,500.00	-	1,500.00	4,000.00
Equipment Repair	8,000.00	2,200.00	784.81	1,415.19	7,215.19
Irrigation Maintenance	16,000.00	7,800.00	8,789.23	(989.23)	7,210.77
Replacement Parts	6,000.00	2,000.00	4,482.46	(2,482.46)	1,517.54
Safety Costs					
Safety Program (Drug Testing)	2,000.00	666.68	132.91	533.77	1,867.09
Safety Supplies	2,000.00	666.68	69.49	597.19	1,930.51
Tools - Shop Supplies					
Filters, Belts & Lubricants	5,000.00	1,500.00	100.86	1,399.14	4,899.14
Shop Supplies	5,000.00	1,666.68	1,565.66	101.02	3,434.34
Tools & Equipment	7,000.00	2,333.32	14.98	2,318.34	6,985.02
Vehicle Repair	5,000.00	1,666.68	1,041.16	625.52	3,958.84
Water Line Repair	8,000.00	2,500.00	-	2,500.00	8,000.00
OPERATIONS					
Personnel					
Wages - Operations	395,000.00	130,000.00	114,315.08	15,684.92	280,684.92
Travel	2,000.00	-	-	-	2,000.00
Mileage	500.00	-	-	-	500.00
PROGRAM SERVICES					
Beautification	50,000.00	26,500.00	19,768.57	6,731.43	30,231.43
Sales Commission	1,000.00	333.32	67.50	265.82	932.50
Earth Removal (Xtra Grave Dirt)	1,000.00	300.00	-	300.00	1,000.00
Engineering/Consulting	50,000.00	16,666.68	14,849.98	1,816.70	35,150.02
Excavation Graves	500.00	300.00	-	300.00	500.00
Fertilizer	17,000.00	5,000.00	-	5,000.00	17,000.00
Fixtures	2,000.00	666.68	-	666.68	2,000.00
Grounds Improvement Costs					
Signage	1,000.00	1,000.00	-	1,000.00	1,000.00
Trees, Plants, Shrubs	10,000.00	500.00	244.80	255.20	9,755.20
Grounds Improvement	2,500.00	1,500.00	-	1,500.00	2,500.00
Monument Setting/Resetting	3,000.00	1,500.00	1,282.46	217.54	1,717.54
Oil and Gas	42,000.00	17,500.00	17,464.86	35.14	24,535.14
Security System	6,000.00	2,000.00	666.00	1,334.00	5,334.00
Tree Maintenance	25,000.00	17,000.00	14,775.00	2,225.00	10,225.00
Turf Maintenance	2,000.00	1,500.00	-	1,500.00	2,000.00
Utilities					
Electricity	47,500.00	25,500.00	20,758.04	4,741.96	26,741.96
Garbage	2,500.00	833.32	726.48	106.84	1,773.52
Heat (Gas)	9,000.00	1,800.00	522.36	1,277.64	8,477.64
Sewer	5,500.00	1,833.32	2,955.33	(1,122.01)	2,544.67
Water	18,450.00	12,300.00	11,906.21	393.79	6,543.79
Weed/Pest	2,000.00	600.00	-	600.00	2,000.00
Total Expenditures	\$ 2,214,632.00	\$ 620,545.92	\$ 610,890.15	\$ 9,655.77	\$ 1,603,741.85
Change in Fund Balance	\$ 2,379,137.00	\$ (193,412.56)	\$ 302,310.03	\$ 495,722.59	\$ 2,076,826.97
Beginning Fund Balance			\$ 31,491,429.49		
Ending Fund Balance			\$ 31,793,745.09		