

**Campbell County Cemetery District**  
**Budgetary Comparison Schedule - Cash Basis**  
**For the One Month Ended February 28, 2023**

February 28, 2023	Budgeted Amounts		Actual Amounts	Variance with
	Fiscal Year	Current Month		Monthly Budget Fav. (Unfav.)
Ordinary Income/Expense				
<b>Income</b>				
C.C. Treasurer - Levy	\$ 3,914,769.00	\$ 37,000.00	368,747.22	\$ 331,747.22
Other County Taxes (MVR)	150,000.00	1,000.00	15,526.70	\$ 14,526.70
<b>Interest Income</b>				
Pinnacle Bank Interest	500.00	41.67	88.00	\$ 46.33
WGIF/Moreton Account Interest	150,000.00	12,500.00	(149,674.77)	\$ (162,174.77)
Wyo Star Interest	150,000.00	12,500.00	42,373.58	\$ 29,873.58
	-	-	-	\$ -
Garden Product Sales	50,000.00	4,166.67	1,400.00	\$ (2,766.67)
<b>Miscellaneous Income</b>				
Hay	5,000.00	-	-	\$ -
Facility/Event Rental	3,000.00	250.00	200.00	\$ (50.00)
Concrete Bases	6,000.00	-	1,450.00	\$ 1,450.00
Engraving	2,000.00	166.67	200.00	\$ 33.33
Miscellaneous Income	103,000.00	250.00	250.00	\$ -
Opening/Closing	15,000.00	1,250.00	1,600.00	\$ 350.00
Sale of lots	40,000.00	3,333.33	1,000.00	\$ (2,333.33)
Saturday Funerals	4,500.00	375.00	400.00	\$ 25.00
<b>Total Revenues</b>	<b>\$ 4,593,769.00</b>	<b>\$ 72,833.34</b>	<b>\$ 283,560.73</b>	<b>\$ 210,727.39</b>
<b>Expense</b>				
<b>ADMINISTRATIVE/BOARD</b>				
Administrator Wages	\$ 114,816.00	\$ 8,832.00	\$ 8,832.00	\$ -
Website	9,000.00	1,000.00	-	1,000.00
Advertising, Recording, Print	25,000.00	2,083.33	2,097.00	(13.67)
Bank Service Charges	3,000.00	250.00	33.50	216.50
License/Dues/Subs/Registrations	14,000.00	-	-	-
Election Expenses	4,000.00	-	-	-
Employee Appreciation	2,500.00	150.00	-	150.00
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	107.50	42.50
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	13,000.00	1,083.00	745.11	337.89
Office - Software	6,000.00	2,000.00	132.80	1,867.20
Copier Maint.	1,000.00	83.33	50.83	32.50
Office Equipment	5,000.00	-	-	-
Uniforms	2,200.00	1,400.00	-	1,400.00
Office Supplies	4,200.00	333.33	180.11	153.22
Postage and Delivery	2,000.00	166.67	163.45	3.22
Professional Fees				
Accounting/Audit	37,000.00	1,900.00	1,900.00	-
Clerical	5,000.00	416.67	240.00	176.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	15,000.00	1,250.00	-	1,250.00
Admin Assistant Wages	80,000.00	6,154.00	5,755.51	398.49
Telephone Communications				
Cell Phones	1,600.00	133.33	302.29	(168.96)
Internet	250.00	20.00	-	20.00
Telephone/Fax	3,200.00	266.67	223.23	43.44
Training/Travel	6,000.00	-	603.89	(603.89)
<b>CAPITAL EXPENDITURES</b>				
Mower	13,000.00	-	-	-
Mt. Nebo Master Planning	350,000.00	4,000.00	1,257.50	2,742.50
Insp. Garden Remodel	50,000.00	-	-	-
One Ton Pickup	65,000.00	-	405.00	(405.00)
Utility Tractor/Implements	44,000.00	-	-	-
Mt. Pisgah Structural Roof Rep				
Digital Entry Sign	35,000.00	25,000.00	-	25,000.00
Cemetery Sculpture Purchases	130,000.00	-	-	-
Well Maintenance & Repair	60,000.00	-	-	-
Ground Protection Mats	6,000.00	6,000.00	-	6,000.00
Wright Utility Pole/Sculpture			5231.74	
Shop Lighting Upgrade				

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<b>INDIRECT COSTS</b>				
<b>Insurance Costs</b>				
Health Insurance	165,000.00	13,750.00	21,105.25	(7,355.25)
Life Insurance	1,000.00	83.33	-	83.33
Surety Bonds	500.00	-	-	-
Liability Insurance	5,000.00	-	-	-
Insurance	10,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	13.00	12.00
<b>Payroll Costs</b>				
Medicare	8,488.00	707.33	502.39	204.94
Retirement	66,715.00	5,559.58	5,177.96	381.62
Social Security	36,067.00	3,005.58	2,148.15	857.43
WC/UI	10,146.00	845.50	-	845.50
Payroll Expenses DD	700.00	58.33	21.00	37.33
<b>OPERATING SUPPLIES</b>				
Building & Facilities	25,000.00	2,083.33	3,935.62	(1,852.29)
<b>Cemetery Supplies</b>				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	1,500.00	100.00	735.25	(635.25)
Monument Cleaning Supplies	900.00	-	-	-
Temp Markers	3,600.00	-	-	-
Crack Sealing	4,000.00	-	-	-
Equipment Repair	8,000.00	400.00	403.41	(3.41)
Irrigation Maintenance	16,000.00	-	-	-
Replacement Parts	6,000.00	500.00	-	500.00
<b>Safety Costs</b>				
Safety Program (Drug Testing)	2,000.00	166.67	38.00	128.67
Safety Supplies	2,000.00	166.67	306.24	(139.57)
<b>Tools - Shop Supplies</b>				
Filters, Belts & Lubricants	5,000.00	400.00	35.88	364.12
Shop Supplies	5,000.00	416.67	39.97	376.70
Tools & Equipment	7,000.00	583.33	39.93	543.40
Vehicle Repair	5,000.00	416.67	-	416.67
Water Line Repair	8,000.00	-	-	-
<b>OPERATIONS</b>				
<b>Personnel</b>				
Wages - Operations	395,000.00	28,000.00	20,829.40	7,170.60
Travel	2,000.00	1,000.00	-	1,000.00
Mileage	500.00	-	-	-
<b>PROGRAM SERVICES</b>				
Beautification	50,000.00	1,500.00	-	1,500.00
Sales Commissions	1,000.00	83.33	-	83.33
Earth Removal (Xtra Grave Dirt)	1,000.00	-	-	-
Engineering/Consulting	50,000.00	4,166.67	10,910.00	(6,743.33)
Excavation Graves	500.00	-	-	-
Fertilizer	17,000.00	-	-	-
Fixtures	2,000.00	166.67	-	166.67
<b>Grounds Improvement Costs</b>				
Signage	1,000.00	-	-	-
Trees, Plants, Shrubs	10,000.00	-	-	-
Grounds Improvement	2,500.00	-	-	-
Monument Setting/Resetting	3,000.00	150.00	528.50	(378.50)
Oil and Gas	42,000.00	2,000.00	4,094.65	(2,094.65)
Security System	6,000.00	500.00	284.00	216.00
Tree Maintenance	25,000.00	-	-	-
Turf Maintenance	2,000.00	-	-	-
<b>Utilities</b>				
Electricity	47,500.00	1,100.00	1,609.04	(509.04)
Garbage	2,500.00	208.33	152.80	55.53
Heat (Gas)	9,000.00	1,100.00	1,378.94	(278.94)
Sewer	5,500.00	458.33	108.46	349.87
Water	18,450.00	300.00	46.43	253.57
Weed/Pest	2,000.00	-	-	-

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<b>Total Expenditures</b>	\$ 2,214,632.00	\$ 132,756.98	\$ 102,705.73	\$ 30,051.25
<b>Change in Fund Balance</b>	\$ 2,379,137.00	\$ (59,923.64)	\$ 180,855.00	\$ 240,778.64
<b>Beginning Fund Balance</b>			<u>\$ 34,656,964.22</u>	
<b>Ending Fund Balance</b>			<u><u>\$ 34,835,174.72</u></u>	