

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the One Month Ended April 30, 2023

April 30, 2023	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget Fav. (Unfav.)
	Fiscal Year	Current Month		
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 3,914,769.00	\$ 53,000.00	305,201.67	\$ 252,201.67
Other County Taxes (MVR)	150,000.00	6,000.00	20,222.66	\$ 14,222.66
Interest Income				
Pinnacle Bank Interest	500.00	41.67	801.28	\$ 759.61
WGIF/Moreton Account Interest	150,000.00	12,500.00	66,542.74	\$ 54,042.74
Wyo Star Interest	150,000.00	12,500.00	32,676.27	\$ 20,176.27
	-	-	-	\$ -
Garden Product Sales	50,000.00	4,166.67	3,950.00	\$ (216.67)
Miscellaneous Income				
Hay	5,000.00	500.00	-	\$ (500.00)
Facility/Event Rental	3,000.00	250.00	200.00	\$ (50.00)
Concrete Bases	6,000.00	400.00	750.00	\$ 350.00
Engraving	2,000.00	166.67	500.00	\$ 333.33
Miscellaneous Income	103,000.00	250.00	-	\$ (250.00)
Opening/Closing	15,000.00	1,250.00	1,200.00	\$ (50.00)
Sale of lots	40,000.00	3,333.33	1,000.00	\$ (2,333.33)
Saturday Funerals	4,500.00	375.00	600.00	\$ 225.00
Total Revenues	\$ 4,593,769.00	\$ 94,733.34	\$ 433,644.62	\$ 338,911.28
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	400.00	1,683.33
Bank Service Charges	3,000.00	250.00	172.90	77.10
License/Dues/Subs/Registrations	14,000.00	1,500.00	-	1,500.00
Election Expenses	4,000.00	-	-	-
Employee Appreciation	2,500.00	50.00	-	50.00
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	200.00	124.46	75.54
Mileage	600.00	300.00	-	300.00
Office				
Cleaning & Supplies	13,000.00	1,083.00	170.63	912.37
Office - Software	6,000.00	200.00	-	200.00
Copier Maint.	1,000.00	83.33	92.20	(8.87)
Office Equipment	5,000.00	500.00	-	500.00
Uniforms	2,200.00	400.00	1,485.22	(1,085.22)
Office Supplies	4,200.00	333.33	589.59	(256.26)
Postage and Delivery	2,000.00	166.67	45.66	121.01
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	6,131.00	23.00
Telephone Communications				
Cell Phones	1,600.00	133.33	133.32	0.01
Internet	250.00	20.00	-	20.00
Telephone/Fax	3,200.00	266.67	271.75	(5.08)
Training/Travel	6,000.00	4,000.00	-	4,000.00
CAPITAL EXPENDITURES				
Mower	13,000.00	-	-	-
Mt. Nebo Master Planning	227,680.00	7,680.00	-	7,680.00
Insp. Garden Remodel	50,000.00	4,000.00	-	4,000.00
One Ton Pickup	65,000.00	-	-	-
Utility Tractor/Implements	44,000.00	-	-	-
Mt. Pisgah Structural Roof Rep	57,320.00	-	-	-
Digital Entry Sign	35,000.00	4,000.00	-	4,000.00
Cemetery Sculpture Purchases	130,000.00	-	-	-
Well Maintenance & Repair	60,000.00	-	-	-
Ground Protection Mats	6,000.00	-	-	-
Wright Utility Pole/Sculpture	10,000.00	-	-	-
Shop Lighting Upgrade	55,000.00	-	-	-

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INDIRECT COSTS				
Insurance Costs				
Health Insurance	165,000.00	13,750.00	16,520.15	(2,770.15)
Life Insurance	1,000.00	83.33	100.80	(17.47)
Surety Bonds	500.00	-	-	-
Liability Insurance	5,000.00	5,000.00	3,646.00	1,354.00
Insurance	10,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	13.00	12.00
Payroll Costs				
Medicare	8,488.00	707.33	515.61	191.72
Retirement	66,715.00	5,559.58	5,311.17	248.41
Social Security	36,067.00	3,005.58	2,204.67	800.91
WC/UI	10,146.00	845.50	3,897.28	(3,051.78)
Payroll Expenses DD	700.00	58.33	21.00	37.33
OPERATING SUPPLIES				
Building & Facilities	25,000.00	2,083.33	513.82	1,569.51
Cemetery Supplies				
Flags	1,900.00	700.00	-	700.00
Misc. Cemetery - Grave Supplies	1,500.00	200.00	-	200.00
Monument Cleaning Supplies	900.00	-	678.36	(678.36)
Temp Markers	3,600.00	-	3,486.61	(3,486.61)
Crack Sealing	4,000.00	-	-	-
Equipment Repair	8,000.00	750.00	1,344.38	(594.38)
Irrigation Maintenance	16,000.00	1,000.00	173.92	826.08
Replacement Parts	6,000.00	500.00	-	500.00
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	-	166.67
Safety Supplies	2,000.00	166.67	-	166.67
Tools - Shop Supplies				
Filters, Belts & Lubricants	5,000.00	600.00	318.75	281.25
Shop Supplies	5,000.00	416.67	95.61	321.06
Tools & Equipment	7,000.00	583.33	946.38	(363.05)
Vehicle Repair	5,000.00	416.67	-	416.67
Water Line Repair	8,000.00	1,000.00	-	1,000.00
OPERATIONS				
Personnel				
Wages - Operations	395,000.00	25,000.00	21,365.15	3,634.85
Travel	2,000.00	-	-	-
Mileage	500.00	-	-	-
PROGRAM SERVICES				
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	100.00	-	100.00
Engineering/Consulting	50,000.00	4,166.67	4,200.00	(33.33)
Excavation Graves	500.00	-	-	-
Fertilizer	17,000.00	-	-	-
Fixtures	2,000.00	166.67	-	166.67
Grounds Improvement Costs				
Signage	1,000.00	-	-	-
Trees, Plants, Shrubs	10,000.00	-	4,200.00	(4,200.00)
Grounds Improvement	2,500.00	-	-	-
Monument Setting/Resetting	3,000.00	250.00	37.20	212.80
Oil and Gas	42,000.00	3,500.00	-	3,500.00
Security System	6,000.00	500.00	-	500.00
Tree Maintenance	25,000.00	2,000.00	4,200.00	(2,200.00)
Turf Maintenance	2,000.00	500.00	-	500.00
Utilities				
Electricity	47,500.00	3,500.00	1,899.05	1,600.95
Garbage	2,500.00	208.33	152.80	55.53
Heat (Gas)	9,000.00	300.00	-	300.00
Sewer	5,500.00	458.33	108.46	349.87
Water	18,450.00	350.00	83.30	266.70
Weed/Pest	2,000.00	-	404.89	(404.89)

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Total Expenditures	\$ 2,214,632.00	\$ 126,336.98	\$ 97,966.09	\$ 28,370.89
Change in Fund Balance	\$ 2,379,137.00	\$ (31,603.64)	\$ 335,678.53	\$ 367,282.17
Beginning Fund Balance			<u>\$ 35,331,233.80</u>	
Ending Fund Balance			<u><u>\$ 35,666,912.33</u></u>	