

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

May 31, 2023	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 3,914,769.00	\$ 1,350,000.00	802,693.87	\$ (547,306.13)
Other County Taxes (MVR)	150,000.00	3,000.00	33,265.82	\$ 30,265.82
Interest Income				
Pinnacle Bank Interest	500.00	41.63	123.10	\$ 81.47
WGIF/Moreton Account Interest	150,000.00	12,500.00	(62,859.07)	\$ (75,359.07)
Wyo Star Interest	150,000.00	12,500.00	29,369.80	\$ 16,869.80
	-	-	-	\$ -
Garden Product Sales	50,000.00	4,166.67	4,700.00	\$ 533.33
Miscellaneous Income				
Hay	5,000.00	-	-	\$ -
Facility/Event Rental	3,000.00	250.00	900.00	\$ 650.00
Concrete Bases	6,000.00	2,000.00	450.00	\$ (1,550.00)
Engraving	2,000.00	166.63	450.00	\$ 283.37
Miscellaneous Income	103,000.00	80,250.00	-	\$ (80,250.00)
Opening/Closing	15,000.00	1,250.00	925.00	\$ (325.00)
Sale of lots	40,000.00	3,333.33	4,798.80	\$ 1,465.47
Saturday Funerals	4,500.00	375.00	800.00	\$ 425.00
Total Revenues	\$ 4,593,769.00	\$ 1,469,833.26	\$ 815,617.32	\$ (654,215.94)
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 114,816.00	\$ 8,832.00	\$ 13,248.00	\$ (4,416.00)
Website	9,000.00	500.00	-	500.00
Advertising, Recording, Print	25,000.00	2,083.37	4,618.41	(2,535.04)
Bank Service Charges	3,000.00	250.00	182.88	67.12
License/Dues/Subs/Registrations	14,000.00	-	-	-
Election Expenses	4,000.00	-	-	-
Employee Appreciation	2,500.00	500.00	136.05	363.95
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	500.45	(350.45)
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	13,000.00	1,083.00	752.67	330.33
Office - Software	6,000.00	1,500.00	132.80	1,367.20
Copier Maint.	1,000.00	83.37	-	83.37
Office Equipment	5,000.00	-	-	-
Uniforms	2,200.00	-	-	-
Office Supplies	4,200.00	333.37	455.48	(122.11)
Postage and Delivery	2,000.00	166.63	64.34	102.29
Professional Fees				
Accounting/Audit	37,000.00	1,900.00	1,900.00	-
Clerical	5,000.00	416.63	800.00	(383.37)
EAP (Employee Assistance)	1,000.00	83.37	-	83.37
Legal Fees	15,000.00	1,250.00	-	1,250.00
Admin Assistant Wages	80,000.00	6,154.00	10,135.07	(3,981.07)
Telephone Communications				
Cell Phones	1,600.00	133.37	133.00	0.37
Internet	250.00	30.00	-	30.00
Telephone/Fax	3,200.00	266.63	325.27	(58.64)
Training/Travel	6,000.00	1,500.00	-	1,500.00
CAPITAL EXPENDITURES				
Mower	13,000.00	-	-	-
Mt. Nebo Master Planning	227,680.00	-	53,571.25	(53,571.25)
Insp. Garden Remodel	50,000.00	20,000.00	-	20,000.00
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	-	-	-
Cemetery Sculpture Purchases	130,000.00	-	48,000.00	(48,000.00)

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CAPITAL EXPENDITURES (Cont.)				
Well Maintenance & Repair	60,000.00	6,000.00	-	6,000.00
Ground Protection Mats	6,000.00	-	-	-
Wright Utility Pole/Sculpture	10,000.00	-	-	-
Shop Lighting Upgrade	55,000.00	-	29,797.00	(29,797.00)
INDIRECT COSTS				
Insurance Costs				
Health Insurance	165,000.00	13,750.00	16,520.15	(2,770.15)
Life Insurance	1,000.00	83.37	-	83.37
Surety Bonds	500.00	-	-	-
Liability Insurance	5,000.00	-	-	-
Insurance	10,000.00	-	8,271.00	(8,271.00)
Admin & Flex Admin Fees	300.00	25.00	13.00	12.00
Payroll Costs				
Medicare	8,488.00	707.37	1,256.23	(548.86)
Retirement	66,715.00	5,559.62	8,712.16	(3,152.54)
Social Security	36,067.00	3,005.62	5,371.48	(2,365.86)
WC/UI	10,146.00	845.50	-	845.50
Payroll Expenses DD	700.00	58.37	63.00	(4.63)
OPERATING SUPPLIES				
Building & Facilities	25,000.00	2,083.37	4,682.89	(2,599.52)
Cemetery Supplies				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	1,500.00	200.00	-	200.00
Monument Cleaning Supplies	900.00	300.00	462.70	(162.70)
Temp Markers	3,600.00	-	-	-
Crack Sealing	4,000.00	2,500.00	-	2,500.00
Equipment Repair	8,000.00	750.00	1,134.39	(384.39)
Irrigation Maintenance	16,000.00	3,700.00	3,644.71	55.29
Replacement Parts	6,000.00	500.00	1,652.12	(1,152.12)
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.63	286.00	(119.37)
Safety Supplies	2,000.00	166.67	211.39	(44.72)
Tools - Shop Supplies				
Filters, Belts & Lubricants	5,000.00	350.00	-	350.00
Shop Supplies	5,000.00	416.63	267.35	149.28
Tools & Equipment	7,000.00	583.37	-	583.37
Vehicle Repair	5,000.00	416.63	-	416.63
Water Line Repair	8,000.00	2,000.00	-	2,000.00
OPERATIONS				
Personnel				
Wages - Operations	395,000.00	48,000.00	64,407.40	(16,407.40)
Travel	2,000.00	-	-	-
Mileage	500.00	-	-	-
PROGRAM SERVICES				
Beautification	50,000.00	8,500.00	-	8,500.00
Sales Commissions	1,000.00	83.37	-	83.37
Earth Removal (Xtra Grave Dirt)	1,000.00	300.00	-	300.00
Engineering/Consulting	50,000.00	4,166.63	6,230.00	(2,063.37)
Excavation Graves	500.00	200.00	-	200.00
Fertilizer	17,000.00	12,000.00	-	12,000.00
Fixtures	2,000.00	166.63	-	166.63
Grounds Improvement Costs				
Signage	1,000.00	-	-	-
Trees, Plants, Shrubs	10,000.00	2,500.00	-	2,500.00
Grounds Improvement	2,500.00	500.00	-	500.00
Monument Setting/Resetting	3,000.00	600.00	1,093.60	(493.60)
Oil and Gas	42,000.00	6,000.00	4,854.69	1,145.31
Security System	6,000.00	500.00	484.00	16.00
Tree Maintenance	25,000.00	3,500.00	-	3,500.00
Turf Maintenance	2,000.00	-	-	-
Utilities				
Electricity	47,500.00	7,000.00	2,616.25	4,383.75

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Garbage	2,500.00	208.37	152.80	55.57
Heat (Gas)	9,000.00	300.00	1,117.31	(817.31)
Sewer	5,500.00	458.37	733.55	(275.18)
Water	18,450.00	3,000.00	792.55	2,207.45
Weed/Pest	2,000.00	700.00	93.70	606.30
Total Expenditures	\$ 2,214,632.00	\$ 190,067.26	\$ 299,877.09	\$ (109,809.83)
Change in Fund Balance	\$ 2,379,137.00	\$ 1,279,766.00	\$ 515,740.23	\$ (764,025.77)
Beginning Fund Balance			<u>\$ 35,925,421.02</u>	
Ending Fund Balance			<u><u>\$ 36,456,369.70</u></u>	