

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the One Month Ended August 31, 2023

August 31, 2023	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget Fav. (Unfav.)
	Fiscal Year	Current Month		
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 4,474,665.00	\$ 325,000.00	-	\$ (325,000.00)
Other County Taxes (MVR)	150,000.00	40,000.00	-	\$ (40,000.00)
Interest Income				\$ -
Pinnacle Bank Interest	500.00	41.66	69.97	\$ 28.31
Wyo Star Interest	700,000.00	58,333.34	463.15	\$ (57,870.19)
WGIF/Moreton Account Interest	250,000.00	20,833.34	65,124.13	\$ 44,290.79
	-			\$ -
Garden Product Sales	50,000.00	4,166.66	11,000.00	\$ 6,833.34
Miscellaneous Income				\$ -
Hay/grazing	5,000.00	-	-	\$ -
Facility/Event Rental	3,000.00	250.00	340.00	\$ 90.00
Concrete Bases	6,000.00	800.00	700.00	\$ (100.00)
Engraving	3,000.00	250.00	200.00	\$ (50.00)
Miscellaneous Income	10,000.00	5,000.00	40,417.00	\$ 35,417.00
Opening/Closing	15,000.00	1,250.00	1,475.00	\$ 225.00
Sale of lots	35,000.00	2,916.66	5,300.00	\$ 2,383.34
Saturday Funerals	4,500.00	375.00	600.00	\$ 225.00
Total Revenues	\$ 5,706,665.00	\$ 459,216.66	\$ 125,689.25	\$ (333,527.41)
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 122,509.00	\$ 9,423.77	\$ 9,423.76	\$ 0.01
Advertising, Recording, Print	35,000.00	2,916.66	3,938.65	(1,021.99)
Website	9,500.00	1,000.00	-	1,000.00
Bank Service Charges	2,000.00	166.66	146.60	20.06
License/Dues/Subs/Registrations	14,000.00	1,000.00	230.00	770.00
Election Expenses	-	-		-
Employee Appreciation	2,500.00	800.00	162.98	637.02
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	75.58	74.42
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	12,000.00	1,000.00	752.57	247.43
Office - Software	5,000.00	200.00	66.40	133.60
Office Equipment	10,000.00	-		-
Copier Maint.	1,000.00	83.34	75.93	7.41
Office Supplies	3,800.00	316.66	225.52	91.14
Uniforms	2,200.00	-		-
Postage and Delivery	2,000.00	166.66	85.19	81.47
Professional Fees				
Accounting/Audit	37,000.00	1,900.00	1,900.00	-
Clerical	5,000.00	416.66	-	416.66
EAP (Employee Assistance)	1,000.00	83.34	-	83.34
Legal Fees	10,000.00	833.34	700.00	133.34
Admin Assistant Wages	86,800.00	6,676.92	5,327.87	1,349.05
Telephone Communications				
Cell Phones	1,600.00	133.33	134.85	(1.52)
Internet	200.00	16.66	-	16.66
Telephone/Fax	3,200.00	266.66	224.27	42.39
Training/Travel	5,000.00	-	-	-
CAPITAL EXPENDITURES				
Mower	15,000.00	-	-	-
Mt. Nebo Master Planning	20,000.00	1,666.66	4,148.40	(2,481.74)
Insp. Garden Remodel	50,000.00	-		-
Cemetery Sculpture Purchases	79,000.00	-	72,000.00	(72,000.00)
Cemetery Signage	35,000.00	-		-
Ground Protection Mats	6,000.00	-		-
Snowblower tractor attachment	14,000.00	-		-
Towable Air Compressor	34,000.00	-		-

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CAPITAL EXPENDITURES (Cont.)				
Rural Pump Sheds	310,000.00	7,000.00	7,212.17	(212.17)
Wright Cemetery Beautification	100,000.00	-	-	-
Irrigation Controller Upgrade	12,000.00	-	-	-
Shop Lighting Upgrade	-	-	-	-
INDIRECT COSTS				
Insurance Costs				
Health Insurance	204,252.00	17,021.00	16,520.15	500.85
Life Insurance	1,000.00	83.34	-	83.34
Surety Bonds	500.00	-	-	-
Liability Insurance	4,000.00	-	-	-
Insurance	10,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	-	25.00
Payroll Costs				
Medicare	10,000.00	833.34	766.18	67.16
Retirement	75,000.00	6,250.00	5,697.84	552.16
Social Security	40,000.00	3,333.34	3,276.19	57.15
WC/UI	16,500.00	-	-	-
Payroll Expenses DD	400.00	33.34	50.75	(17.41)
OPERATING SUPPLIES				
Building & Facilities	25,000.00	2,083.34	917.65	1,165.69
Cemetery Supplies				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	500.00	-	500.00
Monument Cleaning Supplies	900.00	100.00	-	100.00
Temp Markers	3,600.00	-	-	-
Crack Sealing	3,000.00	-	-	-
Equipment Repair	8,000.00	750.00	4,540.44	(3,790.44)
Irrigation Maintenance	16,000.00	3,000.00	449.31	2,550.69
Replacement Parts	7,000.00	583.34	5.24	578.10
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	4,000.00	250.00	105.15	144.85
Shop Supplies	5,000.00	416.66	61.42	355.24
Tools & Equipment	12,000.00	-	-	-
Vehicle Repair	5,000.00	416.66	-	416.66
Water Line Repair	8,000.00	1,000.00	-	1,000.00
OPERATIONS				
Personnel				
Wages - Operations	400,000.00	40,000.00	38,859.19	1,140.81
Travel	2,000.00	-	-	-
Mileage	500.00	-	-	-
PROGRAM SERVICES				
Beautification	50,000.00	1,500.00	860.90	639.10
Sales Commissions	1,000.00	83.34	-	83.34
Earth Removal (Xtra Grave Dirt)	500.00	-	-	-
Engineering/Consulting	60,000.00	5,000.00	3,400.00	1,600.00
Excavation Graves	500.00	-	-	-
Fertilizer	12,000.00	6,000.00	3,682.03	2,317.97
Fixtures	-	-	-	-
Grounds Improvement Costs				
Grounds Improvement	2,500.00	-	-	-
Signage	1,000.00	200.00	-	200.00
Trees, Plants, Shrubs	10,000.00	-	-	-
Monument Setting/Resetting	5,000.00	600.00	148.44	451.56
Oil and Gas	40,000.00	5,500.00	3,970.18	1,529.82
Security System	5,000.00	416.66	310.00	106.66
Tree Maintenance	25,000.00	8,000.00	5,035.00	2,965.00
Turf Maintenance	2,000.00	1,500.00	-	1,500.00
Utilities				
Electricity	47,000.00	8,000.00	5,504.51	2,495.49

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Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	11,000.00	400.00		400.00
Sewer	6,000.00	500.00	883.55	(383.55)
Water	19,000.00	4,500.00	3,702.60	797.40
Weed/Pest	2,000.00	200.00	87.06	112.94
Total Expenditures	\$ 2,225,761.00	\$ 155,880.02	\$ 205,817.32	\$ (49,937.30)
Change in Fund Balance	\$ 3,480,904.00	\$ 303,336.64	\$ (80,128.07)	\$ (383,464.71)
Beginning Fund Balance			\$ 36,636,391.74	
Ending Fund Balance			\$ 36,594,109.17	