

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

September 30, 2023	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
C.C. Treasurer - Levy	\$ 4,474,665.00	\$ 319,665.00	314,470.79	\$ (5,194.21)
Other County Taxes (MVR)	150,000.00	12,000.00	17,839.03	\$ 5,839.03
<b>Interest Income</b>				\$ -
Pinnacle Bank Interest	500.00	41.66	217.58	\$ 175.92
Wyo Star Interest	700,000.00	58,333.34	557.89	\$ (57,775.45)
WGIF/Moreton Account Interest	250,000.00	20,833.34	67,267.86	\$ 46,434.52
	-	-	-	\$ -
<b>Garden Product Sales</b>	50,000.00	4,166.66	2,600.00	\$ (1,566.66)
<b>Miscellaneous Income</b>				\$ -
Hay/grazing	5,000.00	-	320.00	\$ 320.00
Facility/Event Rental	3,000.00	250.00	950.00	\$ 700.00
Concrete Bases	6,000.00	300.00	750.00	\$ 450.00
Engraving	3,000.00	250.00	-	\$ (250.00)
Miscellaneous Income	10,000.00	250.00	600.00	\$ 350.00
<b>Opening/Closing</b>	15,000.00	1,250.00	1,125.00	\$ (125.00)
<b>Sale of lots</b>	35,000.00	2,916.66	3,700.00	\$ 783.34
<b>Saturday Funerals</b>	4,500.00	375.00	600.00	\$ 225.00
<b>Total Revenues</b>	<u>\$ 5,706,665.00</u>	<u>\$ 420,631.66</u>	<u>\$ 410,998.15</u>	<u>\$ (9,633.51)</u>
<b>Expense</b>				
<b>ADMINISTRATIVE/BOARD</b>				
Administrator Wages	\$ 122,509.00	\$ 9,423.77	\$ 9,423.76	\$ 0.01
Advertising, Recording, Print	35,000.00	2,916.67	499.00	2,417.67
Website	9,500.00	250.00	-	250.00
Bank Service Charges	2,000.00	166.67	99.65	67.02
License/Dues/Subs/Registrations	14,000.00	-	-	-
Election Expenses	-	-	-	-
Employee Appreciation	2,500.00	-	410.84	(410.84)
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	-	150.00
Mileage	600.00	-	-	-
<b>Office</b>				
Cleaning & Supplies	12,000.00	1,000.00	912.57	87.43
Office - Software	5,000.00	200.00	-	200.00
Office Equipment	10,000.00	500.00	-	500.00
Copier Maint.	1,000.00	83.33	31.71	51.62
Office Supplies	3,800.00	316.67	108.25	208.42
Uniforms	2,200.00	-	-	-
Postage and Delivery	2,000.00	166.67	138.12	28.55
<b>Professional Fees</b>				
Accounting/Audit	37,000.00	1,900.00	1,900.00	-
Clerical	5,000.00	416.67	-	416.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	800.00	33.33
Admin Assistant Wages	86,800.00	6,676.92	5,812.28	864.64
<b>Telephone Communications</b>				
Cell Phones	1,600.00	133.33	132.90	0.43
Internet	200.00	16.67	-	16.67
Telephone/Fax	3,200.00	266.67	280.84	(14.17)
Training/Travel	5,000.00	-	-	-
<b>CAPITAL EXPENDITURES</b>				
Mower	15,000.00	-	-	-
Mt. Nebo Master Planning	20,000.00	1,666.67	335.00	1,331.67
Insp. Garden Remodel	50,000.00	5,000.00	-	5,000.00
Cemetery Sculpture Purchases	79,000.00	-	-	-
Cemetery Signage	35,000.00	-	-	-
Ground Protection Mats	6,000.00	-	6,140.18	(6,140.18)
Snowblower tractor attachment	14,000.00	-	-	-
Towable Air Compressor	34,000.00	-	-	-

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<b>CAPITAL EXPENDITURES (Cont.)</b>				
Rural Pump Sheds	310,000.00	12,000.00	19,289.00	(7,289.00)
Wright Cemetery Beautification	100,000.00	-	-	-
Irrigation Controller Upgrade	12,000.00	-	-	-
Shop Lighting Upgrade	-	-	-	-
<b>INDIRECT COSTS</b>				
<b>Insurance Costs</b>				
Health Insurance	204,252.00	17,021.00	16,520.15	500.85
Life Insurance	1,000.00	83.33	-	83.33
Surety Bonds	500.00	-	-	-
Liability Insurance	4,000.00	-	-	-
Insurance	10,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	-	25.00
<b>Payroll Costs</b>				
Medicare	10,000.00	833.33	562.08	271.25
Retirement	75,000.00	6,250.00	5,578.83	671.17
Social Security	40,000.00	3,333.33	2,403.40	929.93
WC/UI	16,500.00	4,125.00	-	4,125.00
Payroll Expenses DD	400.00	33.33	26.25	7.08
<b>OPERATING SUPPLIES</b>				
Building & Facilities	25,000.00	2,083.33	1,307.98	775.35
<b>Cemetery Supplies</b>				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	200.00	430.30	(230.30)
Monument Cleaning Supplies	900.00	-	-	-
Temp Markers	3,600.00	-	-	-
Crack Sealing	3,000.00	1,000.00	-	1,000.00
Equipment Repair	8,000.00	200.00	47.96	152.04
Irrigation Maintenance	16,000.00	1,300.00	-	1,300.00
Replacement Parts	7,000.00	583.33	-	583.33
<b>Safety Costs</b>				
Safety Program (Drug Testing)	2,000.00	166.67	262.00	(95.33)
Safety Supplies	2,000.00	166.67	-	166.67
<b>Tools - Shop Supplies</b>				
Filters, Belts & Lubricants	4,000.00	500.00	103.91	396.09
Shop Supplies	5,000.00	416.67	491.20	(74.53)
Tools & Equipment	12,000.00	583.33	324.12	259.21
Vehicle Repair	5,000.00	416.67	150.00	266.67
Water Line Repair	8,000.00	300.00	-	300.00
<b>OPERATIONS</b>				
<b>Personnel</b>				
Wages - Operations	400,000.00	24,000.00	24,298.05	(298.05)
Travel	2,000.00	-	-	-
Mileage	500.00	-	-	-
<b>PROGRAM SERVICES</b>				
Beautification	50,000.00	1,500.00	196.65	1,303.35
Sales Commissions	1,000.00	83.33	-	83.33
Earth Removal (Xtra Grave Dirt)	500.00	200.00	-	200.00
Engineering/Consulting	60,000.00	5,000.00	4,250.00	750.00
Excavation Graves	500.00	-	-	-
Fertilizer	12,000.00	-	-	-
Fixtures	-	-	-	-
<b>Grounds Improvement Costs</b>				
Grounds Improvement	2,500.00	-	-	-
Signage	1,000.00	-	-	-
Trees, Plants, Shrubs	10,000.00	-	-	-
Monument Setting/Resetting	5,000.00	800.00	560.02	239.98
Oil and Gas	40,000.00	3,000.00	-	3,000.00
Security System	5,000.00	416.67	4,495.00	(4,078.33)
Tree Maintenance	25,000.00	6,000.00	3,975.00	2,025.00
Turf Maintenance	2,000.00	-	-	-
<b>Utilities</b>				
Electricity	47,000.00	7,000.00	5,491.31	1,508.69

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<b>Garbage</b>	3,000.00	250.00	152.80	97.20
<b>Heat (Gas)</b>	11,000.00	400.00		400.00
<b>Sewer</b>	6,000.00	500.00	703.55	(203.55)
<b>Water</b>	19,000.00	2,500.00	3,072.24	(572.24)
<b>Weed/Pest</b>	2,000.00	100.00	171.06	(71.06)
<b>Total Expenditures</b>	\$ 2,225,761.00	\$ 137,038.36	\$ 123,337.96	\$ 13,700.40
<b>Change in Fund Balance</b>	\$ 3,480,904.00	\$ 283,593.30	\$ 287,660.19	\$ 4,066.89
<b>Beginning Fund Balance</b>			<u>\$ 36,594,109.17</u>	
<b>Ending Fund Balance</b>			<u><u>\$ 36,901,015.10</u></u>	