

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

December 31, 2023	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 4,474,665.00	\$ 515,000.00	663,382.60	\$ 148,382.60
Other County Taxes (MVR)	150,000.00	9,000.00	14,108.80	\$ 5,108.80
Interest Income				\$ -
Pinnacle Bank Interest	500.00	41.67	117.41	\$ 75.74
Wyo Star Interest	700,000.00	20,833.33	-	\$ (20,833.33)
WGIF/Moreton Account Interest	250,000.00	58,333.33	-	\$ (58,333.33)
	-	-	-	\$ -
Garden Product Sales	50,000.00	4,166.67	7,100.00	\$ 2,933.33
Miscellaneous Income				\$ -
Hay/grazing	5,000.00	-	-	\$ -
Facility/Event Rental	3,000.00	250.00	-	\$ (250.00)
Concrete Bases	6,000.00	-	350.00	\$ 350.00
Engraving	3,000.00	250.00	-	\$ (250.00)
Miscellaneous Income	10,000.00	250.00	404.62	\$ 154.62
Opening/Closing	15,000.00	1,250.00	850.00	\$ (400.00)
Sale of lots	35,000.00	2,916.67	1,125.00	\$ (1,791.67)
Saturday Funerals	4,500.00	375.00	-	\$ (375.00)
Total Revenues	<u>\$ 5,706,665.00</u>	<u>\$ 612,666.67</u>	<u>\$ 687,438.43</u>	<u>\$ 74,771.76</u>
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 122,509.00	\$ 9,423.77	\$ 9,423.76	\$ 0.01
Advertising, Recording, Print	35,000.00	2,916.67	1,005.49	1,911.18
Website	9,500.00	500.00	939.00	(439.00)
Bank Service Charges	2,000.00	166.67	371.55	(204.88)
License/Dues/Subs/Registrations	14,000.00	-	-	-
Election Expenses	-	-	-	-
Employee Appreciation	2,500.00	500.00	-	500.00
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	1,800.00	54.60	1,745.40
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	12,000.00	1,000.00	875.23	124.77
Office - Software	5,000.00	-	-	-
Office Equipment	10,000.00	6,000.00	-	6,000.00
Copier Maint.	1,000.00	83.33	91.15	(7.82)
Office Supplies	3,800.00	316.67	329.75	(13.08)
Uniforms	2,200.00	200.00	-	200.00
Postage and Delivery	2,000.00	166.67	100.77	65.90
Professional Fees				
Accounting/Audit	37,000.00	10,000.00	1,900.00	8,100.00
Clerical	5,000.00	416.67	440.00	(23.33)
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	880.00	(46.67)
Admin Assistant Wages	86,800.00	6,676.92	5,865.80	811.12
Telephone Communications				
Cell Phones	1,600.00	133.33	134.29	(0.96)
Internet	200.00	16.67	-	16.67
Telephone/Fax	3,200.00	266.67	278.49	(11.82)
Training/Travel	5,000.00	-	600.00	(600.00)
CAPITAL EXPENDITURES				
Mower	15,000.00	-	15,000.00	(15,000.00)
Mt. Nebo Master Planning	113,000.00	9,416.67	1,400.00	8,016.67
Insp. Garden Remodel	-	-	-	-
Cemetery Sculpture Purchases	72,000.00	-	-	-
Cemetery Signage	-	-	-	-
Ground Protection Mats	6,000.00	-	-	-
Snowblower tractor attachment	14,000.00	-	-	-
Towable Air Compressor	-	-	-	-

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CAPITAL EXPENDITURES (Cont.)				
Rural Pump Sheds	432,000.00	20,000.00	4,443.00	15,557.00
Wright Cemetery Beautification	63,000.00	8,000.00	14,275.87	(6,275.87)
Irrigation Controller Upgrade	-	-	-	-
Shop Lighting Upgrade	-	-	-	-
INDIRECT COSTS				
Insurance Costs				
Health Insurance	195,252.00	16,500.00	16,002.15	497.85
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
Payroll Costs				
Medicare	10,000.00	833.33	546.31	287.02
Retirement	75,000.00	6,250.00	5,534.65	715.35
Social Security	40,000.00	3,333.33	2,335.99	997.34
WC/UI	16,500.00	4,125.00	-	4,125.00
Payroll Expenses DD	400.00	33.33	22.75	10.58
OPERATING SUPPLIES				
Building & Facilities	34,000.00	2,333.33	235.19	2,098.14
Cemetery Supplies				
Flags	1,900.00	-	1,139.35	(1,139.35)
Misc. Cemetery - Grave Supplies	2,500.00	-	-	-
Monument Cleaning Supplies	900.00	-	-	-
Temp Markers	3,600.00	-	-	-
Crack Sealing	3,000.00	-	-	-
Equipment Repair	8,000.00	1,200.00	-	1,200.00
Irrigation Maintenance	16,000.00	-	-	-
Replacement Parts	7,000.00	583.33	1,157.11	(573.78)
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	-	166.67
Safety Supplies	2,000.00	166.67	293.38	(126.71)
Tools - Shop Supplies				
Filters, Belts & Lubricants	4,000.00	500.00	565.16	(65.16)
Shop Supplies	5,000.00	416.67	318.84	97.83
Tools & Equipment	12,000.00	5,000.00	103.88	4,896.12
Vehicle Repair	5,000.00	416.67	-	416.67
Water Line Repair	8,000.00	-	-	-
OPERATIONS				
Personnel				
Wages - Operations	400,000.00	28,000.00	23,156.66	4,843.34
Travel	2,000.00	-	-	-
Mileage	500.00	-	-	-
PROGRAM SERVICES				
Beautification	10,000.00	-	-	-
Sales Commissions	1,000.00	83.33	-	83.33
Earth Removal (Xtra Grave Dirt)	500.00	-	-	-
Engineering/Consulting	60,000.00	5,000.00	2,618.75	2,381.25
Excavation Graves	500.00	-	-	-
Fertilizer	12,000.00	-	-	-
Fixtures	-	-	-	-
Grounds Improvement Costs				
Grounds Improvement	2,500.00	-	-	-
Signage	1,000.00	-	-	-
Trees, Plants, Shrubs	10,000.00	-	-	-
Monument Setting/Resetting	5,000.00	-	101.25	(101.25)
Oil and Gas	40,000.00	2,000.00	2,245.69	(245.69)
Security System	5,000.00	416.67	120.00	296.67
Tree Maintenance	25,000.00	-	5,090.00	(5,090.00)
Turf Maintenance	2,000.00	-	-	-
Utilities				
Electricity	47,000.00	1,400.00	1,565.76	(165.76)

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Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	11,000.00	1,700.00	1,996.61	(296.61)
Sewer	6,000.00	500.00	145.55	354.45
Water	19,000.00	300.00	42.88	257.12
Weed/Pest	2,000.00		-	-
Total Expenditures	\$ 2,225,761.00	\$ 160,534.03	\$ 123,899.46	\$ 36,634.57
Change in Fund Balance	\$ 3,480,904.00	\$ 452,132.64	\$ 563,538.97	\$ 111,406.33
Beginning Fund Balance			<u>\$ 37,325,815.84</u>	
Ending Fund Balance			<u>\$ 37,906,215.02</u>	