

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the One Month Ended July 31, 2024

July 31, 2024	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 4,091,496.00	\$ 321,000.00	-	\$ (321,000.00)
Other County Taxes (MVR)	140,000.00	10,000.00	-	\$ (10,000.00)
Interest Income				\$ -
Pinnacle Bank Interest	1,000.00	83.33	215.28	\$ 131.95
Wyo Star Interest	216,000.00	18,000.00	-	\$ (18,000.00)
WGIF/Moreton Account Interest	1,584,000.00	132,000.00	349,865.58	\$ 217,865.58
	-	-	-	\$ -
Garden Product Sales	52,000.00	4,333.33	2,500.00	\$ (1,833.33)
Miscellaneous Income				\$ -
Hay/grazing	5,000.00	-	-	\$ -
Facility/Event Rental	3,500.00	291.67	100.00	\$ (191.67)
Concrete Bases	8,000.00	1,900.00	500.00	\$ (1,400.00)
Engraving	2,500.00	208.33	-	\$ (208.33)
Miscellaneous Income	5,000.00	250.00	-	\$ (250.00)
Concert sponsorships	11,000.00	-	-	\$ -
Opening/Closing	14,000.00	1,166.67	1,400.00	\$ 233.33
Sale of lots	37,000.00	3,083.33	1,200.00	\$ (1,883.33)
Saturday Funerals	4,500.00	600.00	600.00	\$ -
Total Revenues	\$ 6,174,996.00	\$ 492,916.66	\$ 356,380.86	\$ (136,535.80)
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 127,532.00	\$ 9,810.16	\$ 9,810.16	\$ -
Advertising, Recording, Print	35,000.00	2,500.00	11,402.28	(8,902.28)
Website	9,500.00	3,000.00	-	3,000.00
Bank Service Charges	2,000.00	166.67	123.80	42.87
License/Dues/Subs/Registrations	14,000.00	10,000.00	11,060.00	(1,060.00)
Election Expenses	4,800.00	-	-	-
Employee Appreciation	1,500.00	100.00	186.84	(86.84)
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	282.26	(132.26)
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	11,500.00	958.33	755.23	203.10
Office - Software	5,000.00	200.00	66.40	133.60
Office Equipment	5,000.00	-	14.99	(14.99)
Copier Maint.	1,200.00	100.00	96.51	3.49
Office Supplies	4,400.00	366.67	649.24	(282.57)
Uniforms	2,000.00	-	-	-
Postage and Delivery	2,300.00	191.67	347.43	(155.76)
Professional Fees				
Accounting/Audit	40,700.00	1,900.00	-	1,900.00
Clerical	5,000.00	416.67	280.00	136.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	-	833.33
Admin Assistant Wages	92,997.00	7,153.60	7,532.92	(379.32)
Telephone Communications				
Cell Phones	1,600.00	133.33	133.39	(0.06)
Internet	-	-	-	-
Telephone/Fax	3,400.00	283.33	354.44	(71.11)
Training/Travel	5,000.00	-	-	-
CAPITAL EXPENDITURES				
Mower	16,000.00	-	-	-
Mt. Nebo Master Planning	20,000.00	-	200.00	(200.00)
Cemetery Sculpture Purchases	165,000.00	165,000.00	165,000.00	-
Cemetery Signage	35,000.00	-	-	-
Pro Gator UTV	45,000.00	-	-	-
Rural Pump Sheds	-	-	19,358.10	(19,358.10)

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CAPITAL EXPENDITURES (Cont.)				
Wright Cemetery Beautification	500,000.00	7,000.00	10,824.39	(3,824.39)
Irrigation Controller Upgrade	120,000.00		-	-
Well Maintenance & Repair	40,000.00	-	2,934.82	(2,934.82)
INDIRECT COSTS				
Insurance Costs				
Health Insurance	200,000.00	16,666.67	15,534.45	1,132.22
Life Insurance	800.00	66.67	100.80	(34.13)
Surety Bonds	500.00	-	50.00	(50.00)
Liability Insurance	5,000.00	-	-	-
Insurance	10,000.00	-	13,070.30	(13,070.30)
Admin & Flex Admin Fees	300.00	25.00	13.00	12.00
Payroll Costs				
Medicare	8,391.00	699.25	919.98	(220.73)
Retirement	75,376.00	6,281.33	5,942.92	338.41
Social Security	35,875.00	2,989.58	3,933.83	(944.25)
WC/UI	19,858.00	-	5,802.62	(5,802.62)
Payroll Expenses DD	500.00	41.67	136.00	(94.33)
OPERATING SUPPLIES				
Building & Facilities	27,000.00	2,250.00	3,593.58	(1,343.58)
Cemetery Supplies				
Flags	1,900.00	1,200.00	-	1,200.00
Misc. Cemetery - Grave Supplies	2,500.00	100.00	-	100.00
Monument Cleaning Supplies	3,000.00	1,000.00	468.70	531.30
Temp Markers	3,800.00	-	3,409.82	(3,409.82)
Crack Sealing	3,000.00	500.00	-	500.00
Equipment Repair	8,000.00	750.00	212.83	537.17
Irrigation Maintenance	15,000.00	3,500.00	1,147.57	2,352.43
Replacement Parts	6,000.00	500.00	1,333.45	(833.45)
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	220.00	(53.33)
Safety Supplies	3,000.00	250.00	-	250.00
Tools - Shop Supplies				
Filters, Belts & Lubricants	6,000.00	250.00	-	250.00
Shop Supplies	5,000.00	416.67	574.56	(157.89)
Tools & Equipment	9,000.00	400.00	1,650.29	(1,250.29)
Vehicle Repair	3,000.00	250.00	-	250.00
Water Line Repair	8,000.00	1,200.00	1,599.98	(399.98)
OPERATIONS				
Personnel				
Wages - Operations	405,000.00	40,000.00	46,836.48	(6,836.48)
Travel	2,000.00		-	-
Mileage	300.00	-	-	-
PROGRAM SERVICES				
Beautification	-	-	-	-
Sales Commissions	500.00	-	-	-
Earth Removal (Xtra Grave Dirt)	500.00	-	-	-
Engineering/Consulting	60,000.00	5,000.00	2,937.50	2,062.50
Excavation Graves	500.00	300.00	-	300.00
Fertilizer	11,000.00	-	-	-
Fixtures	-	-	-	-
Grounds Improvement Costs				
Signage	1,000.00	-	-	-
Trees, Plants, Shrubs	11,000.00	500.00	340.15	159.85
Monument Setting/Resetting	3,500.00	600.00	453.65	146.35
Oil and Gas	38,000.00	6,000.00	3,625.12	2,374.88
Security System	5,000.00	416.67	222.00	194.67
Tree Maintenance	27,000.00	4,000.00	2,035.00	1,965.00
Turf Maintenance	2,500.00	-	-	-

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Utilities				
Electricity	43,000.00	7,000.00	5,293.73	1,706.27
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	9,000.00	200.00	201.43	(1.43)
Sewer	6,000.00	500.00	837.13	(337.13)
Water	14,000.00	3,000.00	4,210.58	(1,210.58)
Weed/Pest	1,500.00	300.00	-	300.00
Total Expenditures	\$ 2,440,129.00	\$ 317,917.26	\$ 368,273.45	\$ (50,356.19)
Change in Fund Balance	\$ 3,734,867.00	\$ 174,999.40	\$ (11,892.59)	\$ (186,891.99)
Beginning Fund Balance			<u>\$ 40,554,226.45</u>	
Ending Fund Balance			<u><u>\$ 40,560,280.60</u></u>	