

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

August 31, 2024	Budgeted Amounts		Actual Amounts	Variance with
	Fiscal Year	Current Month		Monthly Budget
Ordinary Income/Expense				Fav. (Unfav.)
Income				
C.C. Treasurer - Levy	\$ 4,091,496.00	\$ 325,496.00	-	\$ (325,496.00)
Other County Taxes (MVR)	140,000.00	40,000.00	-	\$ (40,000.00)
Interest Income				\$ -
Pinnacle Bank Interest	1,000.00	83.33	145.84	\$ 62.51
Wyo Star Interest	216,000.00	18,000.00	-	\$ (18,000.00)
WGIF/Moreton Account Interest	1,584,000.00	132,000.00	226,994.49	\$ 94,994.49
	-	-	-	\$ -
Garden Product Sales	52,000.00	4,333.33	1,700.00	\$ (2,633.33)
Miscellaneous Income				\$ -
Hay/grazing	5,000.00	-	-	\$ -
Facility/Event Rental	3,500.00	291.67	310.00	\$ 18.33
Concrete Bases	8,000.00	1,200.00	1,650.00	\$ 450.00
Engraving	2,500.00	208.33	-	\$ (208.33)
Miscellaneous Income	5,000.00	200.00	-	\$ (200.00)
Concert sponsorships	11,000.00	-	-	\$ -
Opening/Closing	14,000.00	1,166.67	1,150.00	\$ (16.67)
Sale of lots	37,000.00	3,083.33	2,675.00	\$ (408.33)
Saturday Funerals	4,500.00	600.00	200.00	\$ (400.00)
Total Revenues	\$ 6,174,996.00	\$ 526,662.66	\$ 234,825.33	\$ (291,837.33)
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 127,532.00	\$ 9,810.16	\$ 9,810.16	\$ -
Advertising, Recording, Print	35,000.00	2,500.00	7,036.87	(4,536.87)
Website	9,500.00	1,000.00	-	1,000.00
Bank Service Charges	2,000.00	166.67	31.65	135.02
License/Dues/Subs/Registrations	14,000.00	1,000.00	-	1,000.00
Election Expenses	4,800.00	-	-	-
Employee Appreciation	1,500.00	500.00	-	500.00
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	56.99	93.01
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	11,500.00	958.33	1,339.16	(380.83)
Office - Software	5,000.00	200.00	132.80	67.20
Office Equipment	5,000.00	1,200.00	1,185.02	14.98
Copier Maint.	1,200.00	100.00	78.15	21.85
Office Supplies	4,400.00	366.67	402.08	(35.41)
Uniforms	2,000.00	-	-	-
Postage and Delivery	2,300.00	191.67	261.12	(69.45)
Professional Fees				
Accounting/Audit	40,700.00	1,900.00	3,950.00	(2,050.00)
Clerical	5,000.00	416.67	400.00	16.67
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	6,687.51	466.09
Telephone Communications				
Cell Phones	1,600.00	133.33	132.89	0.44
Internet	-	-	-	-
Telephone/Fax	3,400.00	283.33	246.11	37.22
Training/Travel	5,000.00	-	-	-
CAPITAL EXPENDITURES				
Mower	16,000.00	-	-	-
Mt. Nebo Master Planning	20,000.00	-	-	-
Cemetery Sculpture Purchases	165,000.00	-	-	-
Cemetery Signage	35,000.00	-	-	-
Pro Gator UTV	45,000.00	-	-	-
Rural Pump Sheds	500,000.00	-	8,693.86	(8,693.86)

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CAPITAL EXPENDITURES (Cont.)				
Wright Cemetery Beautification	120,000.00	15,000.00	14,985.00	15.00
Irrigation Controller Upgrade	40,000.00	50,000.00	-	50,000.00
Well Maintenance & Repair	-	-	1,518.13	(1,518.13)
INDIRECT COSTS				
Insurance Costs				
Health Insurance	200,000.00	16,666.67	15,534.45	1,132.22
Life Insurance	800.00	66.67	-	66.67
Surety Bonds	500.00	-	-	-
Liability Insurance	5,000.00	-	-	-
Insurance	10,000.00	-	-	-
Admin & Flex Admin Fees	300.00	25.00	13.00	12.00
Payroll Costs				
Medicare	8,391.00	699.25	873.07	(173.82)
Retirement	75,376.00	6,281.33	5,536.01	745.32
Social Security	35,875.00	2,989.58	3,733.09	(743.51)
WC/UI	19,858.00	-	-	-
Payroll Expenses DD	500.00	41.67	140.00	(98.33)
OPERATING SUPPLIES				
Building & Facilities	27,000.00	2,250.00	1,870.66	379.34
Cemetery Supplies				
Flags	1,900.00	-	-	-
Misc. Cemetery - Grave Supplies	2,500.00	500.00	354.41	145.59
Monument Cleaning Supplies	3,000.00	1,000.00	-	1,000.00
Temp Markers	3,800.00	-	-	-
Crack Sealing	3,000.00	-	-	-
Equipment Repair	8,000.00	750.00	516.87	233.13
Irrigation Maintenance	15,000.00	2,000.00	1,812.48	187.52
Replacement Parts	6,000.00	500.00	114.00	386.00
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	-	166.67
Safety Supplies	3,000.00	250.00	549.25	(299.25)
Tools - Shop Supplies				
Filters, Belts & Lubricants	6,000.00	250.00	404.33	(154.33)
Shop Supplies	5,000.00	416.67	223.67	193.00
Tools & Equipment	9,000.00	400.00	1,078.15	(678.15)
Vehicle Repair	3,000.00	250.00	-	250.00
Water Line Repair	8,000.00	1,000.00	-	1,000.00
OPERATIONS				
Personnel				
Wages - Operations	405,000.00	40,000.00	44,348.09	(4,348.09)
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	3,967.50	1,032.50
Excavation Graves	500.00	-	-	-
Fertilizer	11,000.00	5,000.00	3,997.17	1,002.83
Fixtures	-	-	-	-
Grounds Improvement Costs				
Signage	11,000.00	200.00	-	200.00
Trees, Plants, Shrubs	3,500.00	4,300.00	4,763.90	(463.90)
Monument Setting/Resetting	38,000.00	600.00	366.68	233.32
Oil and Gas	5,000.00	5,500.00	3,795.53	1,704.47
Security System	27,000.00	416.67	284.00	132.67
Tree Maintenance	2,500.00	8,000.00	4,070.00	3,930.00
Turf Maintenance	-	-	-	-

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Utilities				
Electricity	43,000.00	8,000.00	7,416.95	583.05
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	9,000.00	200.00	196.95	3.05
Sewer	6,000.00	500.00	1,482.13	(982.13)
Water	14,000.00	3,000.00	3,742.10	(742.10)
Weed/Pest	1,500.00	200.00	255.30	(55.30)
Total Expenditures	<u>\$ 2,440,129.00</u>	<u>\$ 211,617.27</u>	<u>\$ 168,540.04</u>	<u>\$ 43,077.23</u>
Change in Fund Balance	\$ 3,734,867.00	\$ 315,045.39	\$ 66,285.29	\$ (248,760.10)
Beginning Fund Balance			<u>\$ 40,560,280.60</u>	
Ending Fund Balance			<u><u>\$ 40,937,804.12</u></u>	