

**Campbell County Cemetery District**  
**Budgetary Comparison Schedule - Cash Basis**  
**For the Month Ended September 30, 2024**

September 30, 2024	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	\$ 4,091,496.00	\$ 325,000.00	272,911.13	\$ (52,088.87)
Other County Taxes (MVR)	140,000.00	12,000.00	17,760.26	\$ 5,760.26
<b>Interest Income</b>				\$ -
Pinnacle Bank Interest	1,000.00	83.33	123.49	\$ 40.16
Wyo Star Interest	216,000.00	18,000.00	-	\$ (18,000.00)
WGIF/Moreton Account Interest	1,584,000.00	132,000.00	269,803.35	\$ 137,803.35
	-	-	-	\$ -
<b>Garden Product Sales</b>	52,000.00	4,333.33	14,900.00	\$ 10,566.67
<b>Miscellaneous Income</b>				\$ -
Hay/grazing	5,000.00	5,000.00	-	\$ (5,000.00)
Facility/Event Rental	3,500.00	291.67	900.00	\$ 608.33
Concrete Bases	8,000.00	500.00	650.00	\$ 150.00
Engraving	2,500.00	208.33	100.00	\$ (108.33)
Miscellaneous Income	5,000.00	3,200.00	-	\$ (3,200.00)
Concert sponsorships	11,000.00	-	-	\$ -
<b>Opening/Closing</b>	14,000.00	1,166.67	3,100.00	\$ 1,933.33
<b>Sale of lots</b>	37,000.00	3,083.33	6,600.00	\$ 3,516.67
<b>Saturday Funerals</b>	4,500.00	400.00	1,000.00	\$ 600.00
<b>Total Revenues</b>	<b>\$ 6,174,996.00</b>	<b>\$ 505,266.66</b>	<b>\$ 587,848.23</b>	<b>\$ 82,581.57</b>
<b>Expense</b>				
<b>ADMINISTRATIVE/BOARD</b>				
Administrator Wages	\$ 127,532.00	\$ 9,810.16	\$ 9,810.16	\$ -
Advertising, Recording, Print	35,000.00	2,500.00	2,457.10	42.90
Website	9,500.00	250.00	3,735.00	(3,485.00)
Bank Service Charges	2,000.00	166.67	-	166.67
License/Dues/Subs/Registrations	14,000.00	-	507.90	(507.90)
Election Expenses	4,800.00	-	-	-
Employee Appreciation	1,500.00	-	533.34	(533.34)
Employee Education and Training	2,500.00	-	-	-
Meeting/Meals/Expenses	3,500.00	150.00	-	150.00
Mileage	600.00	-	-	-
Office				
Cleaning & Supplies	11,500.00	958.33	115.23	843.10
Office - Software	5,000.00	200.00	-	200.00
Office Equipment	5,000.00	-	-	-
Copier Maint.	1,200.00	100.00	73.85	26.15
Office Supplies	4,400.00	366.67	465.75	(99.08)
Uniforms	2,000.00	-	-	-
Postage and Delivery	2,300.00	191.67	54.48	137.19
Professional Fees				
Accounting/Audit	40,700.00	1,900.00	1,975.00	(75.00)
Clerical	5,000.00	416.67	320.00	96.67
EAP (Employee Assistance)	1,000.00	83.33	-	83.33
Legal Fees	10,000.00	833.33	3,122.50	(2,289.17)
Admin Assistant Wages	92,997.00	7,153.60	6,051.50	1,102.10
Telephone Communications				
Cell Phones	1,600.00	133.33	132.78	0.55
Internet	-	-	-	-
Telephone/Fax	3,400.00	283.33	298.47	(15.14)
Training/Travel	5,000.00	-	-	-
<b>CAPITAL EXPENDITURES</b>				
Mower	16,000.00	-	-	-
Mt. Nebo Master Planning	20,000.00	-	1,205.00	(1,205.00)
Cemetery Sculpture Purchases	165,000.00	-	-	-
Cemetery Signage	35,000.00	-	-	-
Pro Gator UTV	45,000.00	-	-	-
Rural Pump Sheds	500,000.00	-	500.00	(500.00)

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<b>CAPITAL EXPENDITURES (Cont.)</b>				
Wright Cemetery Beautification	120,000.00	25,000.00	11,910.00	13,090.00
Irrigation Controller Upgrade	40,000.00	50,000.00	-	50,000.00
Well Maintenance & Repair	-	10,000.00		10,000.00
<b>INDIRECT COSTS</b>				
<b>Insurance Costs</b>				
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
<b>Payroll Costs</b>				
Medicare	8,391.00	699.25	587.43	111.82
Retirement	75,376.00	6,281.33	5,540.96	740.37
Social Security	35,875.00	2,989.58	2,511.81	477.77
WC/UI	19,858.00	4,964.50	-	4,964.50
Payroll Expenses DD	500.00	41.67	60.00	(18.33)
<b>OPERATING SUPPLIES</b>				
Building & Facilities	27,000.00	2,250.00	385.83	1,864.17
<b>Cemetery Supplies</b>				
Flags	1,900.00		-	-
Misc. Cemetery - Grave Supplies	2,500.00	200.00	-	200.00
Monument Cleaning Supplies	3,000.00	-	-	-
Temp Markers	3,800.00	-	-	-
Crack Sealing	3,000.00	1,000.00	-	1,000.00
Equipment Repair	8,000.00	200.00	108.94	91.06
Irrigation Maintenance	15,000.00	1,300.00	1,705.11	(405.11)
Replacement Parts	6,000.00	500.00	-	500.00
<b>Safety Costs</b>				
Safety Program (Drug Testing)	2,000.00	166.67	152.00	14.67
Safety Supplies	3,000.00	250.00	458.46	(208.46)
<b>Tools - Shop Supplies</b>				
Filters, Belts & Lubricants	6,000.00	700.00	-	700.00
Shop Supplies	5,000.00	416.67	86.89	329.78
Tools & Equipment	9,000.00	400.00	-	400.00
Vehicle Repair	3,000.00	250.00	-	250.00
Water Line Repair	8,000.00	300.00	351.34	(51.34)
<b>OPERATIONS</b>				
<b>Personnel</b>				
Wages - Operations	405,000.00	24,000.00	25,286.00	(1,286.00)
Travel	2,000.00		-	-
Mileage	300.00	-	-	-
<b>PROGRAM SERVICES</b>				
Beautification	-	-	-	-
Sales Commissions	500.00	-	-	-
Earth Removal (Xtra Grave Dirt)	500.00	200.00	-	200.00
Engineering/Consulting	60,000.00	5,000.00	3,025.00	1,975.00
Excavation Graves	500.00	-	-	-
Fertilizer	11,000.00	-	-	-
Fixtures			-	-
<b>Grounds Improvement Costs</b>				
Signage	11,000.00	-	-	-
Trees, Plants, Shrubs	3,500.00	-	-	-
Monument Setting/Resetting	38,000.00	400.00	20.84	379.16
Oil and Gas	5,000.00	3,000.00	3,275.15	(275.15)
Security System	27,000.00	416.67	280.00	136.67
Tree Maintenance	2,500.00	6,000.00	1,855.00	4,145.00
Turf Maintenance	-	1,800.00	-	1,800.00

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<b>Utilities</b>				
Electricity	43,000.00	6,000.00	6,094.67	(94.67)
Garbage	3,000.00	250.00	152.80	97.20
Heat (Gas)	9,000.00	200.00	196.21	3.79
Sewer	6,000.00	500.00	407.13	92.87
Water	14,000.00	1,500.00	6,028.69	(4,528.69)
Weed/Pest	1,500.00	100.00	90.40	9.60
<b>Total Expenditures</b>	<u>\$ 2,440,129.00</u>	<u>\$ 199,531.77</u>	\$ 117,476.17	\$ 82,055.60
<b>Change in Fund Balance</b>	\$ 3,734,867.00	\$ 305,734.89	\$ 470,372.06	\$ 164,637.17
<b>Beginning Fund Balance</b>			<u>\$ 40,937,804.12</u>	
<b>Ending Fund Balance</b>			<u><u>\$ 41,424,706.58</u></u>	