

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

| October 31, 2024                | Budgeted Amounts       |                      | Actual<br>Amounts    | Variance with<br>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        | 235,416.82           | \$ (89,583.18)                  |
| Other County Taxes (MVR)        | 140,000.00             | 9,000.00             | -                    | \$ (9,000.00)                   |
| <b>Interest Income</b>          |                        |                      |                      | \$ -                            |
| Pinnacle Bank Interest          | 1,000.00               | 83.33                | 120.26               | \$ 36.93                        |
| Wyo Star Interest               | 216,000.00             | 18,000.00            | -                    | \$ (18,000.00)                  |
| WGIF/Moreton Account Interest   | 1,584,000.00           | 132,000.00           | (145,984.48)         | \$ (277,984.48)                 |
|                                 | -                      | -                    | -                    | \$ -                            |
| <b>Garden Product Sales</b>     | 52,000.00              | 4,333.33             | 4,000.00             | \$ (333.33)                     |
| <b>Miscellaneous Income</b>     |                        |                      |                      | \$ -                            |
| Hay/grazing                     | 5,000.00               |                      | 2,072.70             | \$ 2,072.70                     |
| Facility/Event Rental           | 3,500.00               | 291.67               | 1,340.00             | \$ 1,048.33                     |
| Concrete Bases                  | 8,000.00               | 300.00               | -                    | \$ (300.00)                     |
| 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             | 1,900.00             | \$ 733.33                       |
| Sale of lots                    | 37,000.00              | 3,083.33             | 6,500.00             | \$ 3,416.67                     |
| Saturday Funerals               | 4,500.00               | 200.00               | 600.00               | \$ 400.00                       |
| <b>Total Revenues</b>           | <b>\$ 6,174,996.00</b> | <b>\$ 493,916.66</b> | <b>\$ 105,965.30</b> | <b>\$ (387,951.36)</b>          |
| <b>Expense</b>                  |                        |                      |                      |                                 |
| <b>ADMINISTRATIVE/BOARD</b>     |                        |                      |                      |                                 |
| Administrator Wages             | \$ 127,532.00          | \$ 14,715.24         | \$ 14,715.24         | \$ -                            |
| Advertising, Recording, Print   | 35,000.00              | 2,500.00             | 1,659.85             | 840.15                          |
| Website                         | 9,500.00               | 250.00               | -                    | 250.00                          |
| Bank Service Charges            | 2,000.00               | 166.67               | 276.15               | (109.48)                        |
| License/Dues/Subs/Registrations | 14,000.00              | -                    | -                    | -                               |
| Election Expenses               | 4,800.00               |                      | -                    | -                               |
| Employee Appreciation           | 1,500.00               | 100.00               | -                    | 100.00                          |
| Employee Education and Training | 2,500.00               | 500.00               | -                    | 500.00                          |
| Meeting/Meals/Expenses          | 3,500.00               | 150.00               | 50.60                | 99.40                           |
| Mileage                         | 600.00                 |                      | -                    | -                               |
| <b>Office</b>                   |                        |                      |                      |                                 |
| Cleaning & Supplies             | 11,500.00              | 958.33               | 1,280.00             | (321.67)                        |
| Office - Software               | 5,000.00               | 700.00               | 66.40                | 633.60                          |
| Office Equipment                | 5,000.00               | 900.00               | -                    | 900.00                          |
| Copier Maint.                   | 1,200.00               | 100.00               | 66.05                | 33.95                           |
| Office Supplies                 | 4,400.00               | 366.67               | 470.09               | (103.42)                        |
| Uniforms                        | 2,000.00               | -                    | -                    | -                               |
| Postage and Delivery            | 2,300.00               | 191.67               | 85.88                | 105.79                          |
| <b>Professional Fees</b>        |                        |                      |                      |                                 |
| Accounting/Audit                | 40,700.00              | 1,900.00             | -                    | 1,900.00                        |
| 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               | 700.00               | 133.33                          |
| Admin Assistant Wages           | 92,997.00              | 10,730.40            | 10,227.79            | 502.61                          |
| <b>Telephone Communications</b> |                        |                      |                      |                                 |
| Cell Phones                     | 1,600.00               | 133.33               | 130.83               | 2.50                            |
| Internet                        | -                      | -                    | -                    | -                               |
| Telephone/Fax                   | 3,400.00               | 283.33               | 360.52               | (77.19)                         |
| Training/Travel                 | 5,000.00               |                      | -                    | -                               |
| <b>CAPITAL EXPENDITURES</b>     |                        |                      |                      |                                 |
| Mower                           | 16,000.00              | -                    | -                    | -                               |
| Mt. Nebo Master Planning        | 20,000.00              | -                    | 783.75               | (783.75)                        |
| Cemetery Sculpture Purchases    | 165,000.00             | -                    | -                    | -                               |
| Cemetery Signage                | 35,000.00              | -                    | -                    | -                               |
| Pro Gator UTV                   | 45,000.00              | -                    | -                    | -                               |
| Rural Pump Sheds                | 500,000.00             | -                    | -                    | -                               |

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|                                     |            |           |           |            |
|-------------------------------------|------------|-----------|-----------|------------|
| <b>CAPITAL EXPENDITURES (Cont.)</b> |            |           |           |            |
| Wright Cemetery Beautification      | 120,000.00 | 30,000.00 | 21,260.68 | 8,739.32   |
| Irrigation Controller Upgrade       | 40,000.00  | 20,000.00 | -         | 20,000.00  |
| Well Maintenance & Repair           | -          | -         | -         | -          |
| <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     | 112.80    | (46.13)    |
| Surety Bonds                        | 500.00     | 400.00    | 150.00    | 250.00     |
| 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    | 900.26    | (201.01)   |
| Retirement                          | 75,376.00  | 6,281.33  | 8,708.47  | (2,427.14) |
| Social Security                     | 35,875.00  | 2,989.58  | 3,849.33  | (859.75)   |
| WC/UI                               | 19,858.00  | -         | 4,894.89  | (4,894.89) |
| Payroll Expenses DD                 | 500.00     | 41.67     | 84.00     | (42.33)    |
| <b>OPERATING SUPPLIES</b>           |            |           |           |            |
| Building & Facilities               | 27,000.00  | 2,250.00  | 52.79     | 2,197.21   |
| <b>Cemetery Supplies</b>            |            |           |           |            |
| Flags                               | 1,900.00   | -         | -         | -          |
| Misc. Cemetery - Grave Supplies     | 2,500.00   | 200.00    | 448.30    | (248.30)   |
| Monument Cleaning Supplies          | 3,000.00   | -         | -         | -          |
| Temp Markers                        | 3,800.00   | -         | -         | -          |
| Crack Sealing                       | 3,000.00   | -         | -         | -          |
| Equipment Repair                    | 8,000.00   | 500.00    | 1,052.71  | (552.71)   |
| Irrigation Maintenance              | 15,000.00  | -         | 246.52    | (246.52)   |
| Replacement Parts                   | 6,000.00   | 500.00    | 28.75     | 471.25     |
| <b>Safety Costs</b>                 |            |           |           |            |
| Safety Program (Drug Testing)       | 2,000.00   | 166.67    | -         | 166.67     |
| Safety Supplies                     | 3,000.00   | 250.00    | 133.90    | 116.10     |
| <b>Tools - Shop Supplies</b>        |            |           |           |            |
| Filters, Belts & Lubricants         | 6,000.00   | 300.00    | -         | 300.00     |
| Shop Supplies                       | 5,000.00   | 416.67    | 14.37     | 402.30     |
| Tools & Equipment                   | 9,000.00   | 550.00    | 464.93    | 85.07      |
| Vehicle Repair                      | 3,000.00   | 250.00    | -         | 250.00     |
| Water Line Repair                   | 8,000.00   | -         | -         | -          |
| <b>OPERATIONS</b>                   |            |           |           |            |
| <b>Personnel</b>                    |            |           |           |            |
| Wages - Operations                  | 405,000.00 | 45,000.00 | 38,238.98 | 6,761.02   |
| Travel                              | 2,000.00   | -         | -         | -          |
| Mileage                             | 300.00     | -         | -         | -          |
| <b>PROGRAM SERVICES</b>             |            |           |           |            |
| Beautification                      | -          | -         | -         | -          |
| Sales Commissions                   | 500.00     | -         | -         | -          |
| Earth Removal (Xtra Grave Dirt)     | 500.00     | -         | -         | -          |
| 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  | 800.00    | -         | 800.00     |
| Trees, Plants, Shrubs               | 3,500.00   | -         | -         | -          |
| Monument Setting/Resetting          | 38,000.00  | 300.00    | 225.00    | 75.00      |
| Oil and Gas                         | 5,000.00   | 2,500.00  | 2,876.15  | (376.15)   |
| Security System                     | 27,000.00  | 416.67    | 182.00    | 234.67     |
| Tree Maintenance                    | 2,500.00   | 1,000.00  | -         | 1,000.00   |
| Turf Maintenance                    | -          | -         | 1,712.00  | (1,712.00) |

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|                               |                        |                      |                                |                 |
|-------------------------------|------------------------|----------------------|--------------------------------|-----------------|
| <b>Utilities</b>              |                        |                      |                                |                 |
| Electricity                   | 43,000.00              | 2,100.00             | 5,715.51                       | (3,615.51)      |
| Garbage                       | 3,000.00               | 250.00               | 152.80                         | 97.20           |
| Heat (Gas)                    | 9,000.00               | 600.00               | 199.95                         | 400.05          |
| Sewer                         | 6,000.00               | 500.00               | 657.13                         | (157.13)        |
| Water                         | 14,000.00              | 300.00               | 4,082.55                       | (3,782.55)      |
| Weed/Pest                     | 1,500.00               | -                    | 17.97                          | (17.97)         |
| <b>Total Expenditures</b>     | <u>\$ 2,440,129.00</u> | <u>\$ 177,299.15</u> | \$ 146,228.34                  | \$ 31,070.81    |
| <b>Change in Fund Balance</b> | \$ 3,734,867.00        | \$ 316,617.51        | \$ (40,263.04)                 | \$ (356,880.55) |
| <b>Beginning Fund Balance</b> |                        |                      | <u>\$ 41,424,706.58</u>        |                 |
| <b>Ending Fund Balance</b>    |                        |                      | <u><u>\$ 41,412,399.16</u></u> |                 |