

**Campbell County Cemetery District**  
**Budgetary Comparison Schedule - Cash Basis**  
**For the Month Ended June 30, 2025**

| Budgeted Amounts                |                 |               | Actual<br>Amounts | Variance with<br>Monthly Budget |
|---------------------------------|-----------------|---------------|-------------------|---------------------------------|
| Fiscal Year                     | Current Month   | Fav. (Unfav.) |                   |                                 |
| June 30, 2025                   |                 |               |                   |                                 |
| Ordinary Income/Expense         |                 |               |                   |                                 |
| Income                          |                 |               |                   |                                 |
| C.C. Treasurer - Levy           | \$ 4,091,496.00 | \$ 490,000.00 | 472,721.07        | \$ (17,278.93)                  |
| Other County Taxes (MVR)        | 140,000.00      | 7,000.00      |                   | \$ (7,000.00)                   |
| Interest Income                 |                 |               |                   | \$ -                            |
| Pinnacle Bank Interest          | 1,000.00        | 83.33         | 2,649.41          | \$ 2,566.08                     |
| Wyo Star Interest               | 216,000.00      | 18,000.00     | 713.93            | \$ (17,286.07)                  |
| WGIF/Moreton Account Interest   | 1,584,000.00    | 132,000.00    | 234,719.89        | \$ 102,719.89                   |
|                                 | -               |               |                   | \$ -                            |
| Garden Product Sales            | 52,000.00       | 4,333.33      | 2,900.00          | \$ (1,433.33)                   |
| Miscellaneous Income            |                 |               |                   | \$ -                            |
| Hay/grazing                     | 5,000.00        |               | -                 | \$ -                            |
| Facility/Event Rental           | 3,500.00        | 291.67        | 660.00            | \$ 368.33                       |
| Concrete Bases                  | 8,000.00        |               | 350.00            | \$ 350.00                       |
| Engraving                       | 2,500.00        | 208.33        | -                 | \$ (208.33)                     |
| Miscellaneous Income            | 5,000.00        | -             |                   | \$ -                            |
| Concert sponsorships            | 11,000.00       | 1,900.00      |                   |                                 |
| Opening/Closing                 | 14,000.00       | 1,166.67      | 850.00            | \$ (316.67)                     |
| Sale of lots                    | 37,000.00       | 3,083.33      | 2,200.00          | \$ (883.33)                     |
| Saturday Funerals               | 4,500.00        | 500.00        | 400.00            | \$ (100.00)                     |
| Total Revenues                  | \$ 6,174,996.00 | \$ 658,566.66 | \$ 718,164.30     | \$ 61,497.64                    |
| Expense                         |                 |               |                   |                                 |
| ADMINISTRATIVE/BOARD            |                 |               |                   |                                 |
| Administrator Wages             | \$ 127,532.00   | \$ 9,810.16   | \$ 9,810.16       | \$ -                            |
| Advertising, Recording, Print   | 35,000.00       | 5,000.00      | 2,150.00          | 2,850.00                        |
| Website                         | 9,500.00        | 500.00        | -                 | 500.00                          |
| Bank Service Charges            | 2,000.00        | 166.67        | 104.25            | 62.42                           |
| License/Dues/Subs/Registrations | 14,000.00       |               |                   | -                               |
| Election Expenses               | 4,800.00        |               |                   | -                               |
| Employee Appreciation           | 1,500.00        | 200.00        | 134.95            | 65.05                           |
| Employee Education and Training | 2,500.00        |               | -                 | -                               |
| Meeting/Meals/Expenses          | 3,500.00        | 150.00        | 397.23            | (247.23)                        |
| Mileage                         | 600.00          |               |                   | -                               |
| Office                          |                 |               | -                 |                                 |
| Cleaning & Supplies             | 11,500.00       | 958.33        | 800.00            | 158.33                          |
| Office - Software               | 5,000.00        | 2,000.00      | 1,484.00          | 516.00                          |
| Office Equipment                | 5,000.00        |               | -                 | -                               |
| Copier Maint.                   | 1,200.00        | 100.00        | 80.79             | 19.21                           |
| Office Supplies                 | 4,400.00        | 366.67        | 228.56            | 138.11                          |
| Uniforms                        | 2,000.00        |               | -                 | -                               |
| Postage and Delivery            | 2,300.00        | 191.67        | 197.14            | (5.47)                          |
| Professional Fees               |                 |               |                   |                                 |
| Accounting/Audit                | 40,700.00       | 1,900.00      | 1,975.00          | (75.00)                         |
| Clerical                        | 5,000.00        | 416.67        | 200.00            | 216.67                          |
| 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      | 7,492.38          | (338.78)                        |
| Telephone Communications        |                 |               |                   |                                 |
| Cell Phones                     | 1,600.00        | 133.33        | 135.48            | (2.15)                          |
| Internet                        | -               | -             | -                 | -                               |
| Telephone/Fax                   | 3,400.00        | 283.33        | 346.55            | (63.22)                         |
| 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                |                 | -             | -                 | -                               |

**Campbell County Cemetery District**  
**Budgetary Comparison Schedule - Cash Basis**  
**For the Month Ended June 30, 2025**

|                                     |            |            |           |            |
|-------------------------------------|------------|------------|-----------|------------|
| <b>CAPITAL EXPENDITURES (Cont.)</b> |            |            |           |            |
| Wright Cemetery Beautification      | 500,000.00 | 175,000.00 | 1,515.00  | 173,485.00 |
| Irrigation Controller Upgrade       | 120,000.00 | -          | -         | -          |
| Well Maintenance & Repair           | 40,000.00  |            |           | -          |
| <b>INDIRECT COSTS</b>               |            |            |           |            |
| Insurance Costs                     |            |            |           |            |
| Health Insurance                    | 200,000.00 | 16,666.67  | 14,960.00 | 1,706.67   |
| Life Insurance                      | 800.00     | 66.67      | -         | 66.67      |
| Surety Bonds                        | 500.00     |            |           | -          |
| Liability Insurance                 | 5,000.00   |            | -         | -          |
| Insurance                           | 10,000.00  | 10,000.00  | -         | 10,000.00  |
| Admin & Flex Admin Fees             | 300.00     | 25.00      | -         | 25.00      |
| Payroll Costs                       |            |            |           |            |
| Medicare                            | 8,391.00   | 699.25     | 830.28    | (131.03)   |
| Retirement                          | 75,376.00  | 6,281.33   | 6,009.08  | 272.25     |
| Social Security                     | 35,875.00  | 2,989.58   | 3,550.18  | (560.60)   |
| WC/UI                               | 19,858.00  | 4,964.50   | -         | 4,964.50   |
| Payroll Expenses DD                 | 500.00     | 41.67      | -         | 41.67      |
| <b>OPERATING SUPPLIES</b>           |            |            |           |            |
| Building & Facilities               | 27,000.00  | 2,250.00   | 3,642.13  | (1,392.13) |
| Cemetery Supplies                   |            |            |           | -          |
| Flags                               | 1,900.00   | -          |           | -          |
| Misc. Cemetery - Grave Supplies     | 2,500.00   | 200.00     |           | 200.00     |
| Monument Cleaning Supplies          | 3,000.00   | 300.00     |           | 300.00     |
| Temp Markers                        | 3,800.00   |            |           | -          |
| Crack Sealing                       | 3,000.00   | 1,500.00   | -         | 1,500.00   |
| Equipment Repair                    | 8,000.00   | 750.00     | 3,074.57  | (2,324.57) |
| Irrigation Maintenance              | 15,000.00  | 3,700.00   | 3,221.83  | 478.17     |
| Replacement Parts                   | 6,000.00   | 500.00     |           | 500.00     |
| Safety Costs                        |            |            |           |            |
| Safety Program (Drug Testing)       | 2,000.00   | 166.67     |           | 166.67     |
| Safety Supplies                     | 3,000.00   | 250.00     |           | 250.00     |
| Tools - Shop Supplies               |            |            | -         |            |
| Filters, Belts & Lubricants         | 6,000.00   | 350.00     |           | 350.00     |
| Shop Supplies                       | 5,000.00   | 416.67     | 378.66    | 38.01      |
| Tools & Equipment                   | 9,000.00   | 400.00     |           | 400.00     |
| Vehicle Repair                      | 3,000.00   | 250.00     |           | 250.00     |
| Water Line Repair                   | 8,000.00   | 2,000.00   | -         | 2,000.00   |
| <b>OPERATIONS</b>                   |            |            |           |            |
| Personnel                           |            |            |           |            |
| Wages - Operations                  | 405,000.00 | 45,000.00  | 40,592.83 | 4,407.17   |
| Travel                              | 2,000.00   |            | -         | -          |
| Mileage                             | 300.00     |            |           | -          |
| <b>PROGRAM SERVICES</b>             |            |            |           |            |
| Beautification                      | -          | -          | -         | -          |
| Sales Commissions                   | 500.00     | 250.00     | -         | 250.00     |
| Earth Removal (Xtra Grave Dirt)     | 500.00     | 100.00     | -         | 100.00     |
| Engineering/Consulting              | 60,000.00  | 5,000.00   | 2,762.50  | 2,237.50   |
| Excavation Graves                   | 500.00     | 200.00     | -         | 200.00     |
| Fertilizer                          | 11,000.00  | 6,000.00   | 5,037.48  | 962.52     |
| Fixtures                            |            |            | -         | -          |
| Grounds Improvement Costs           | 1,000.00   |            |           | -          |
| Signage                             | 11,000.00  | -          | -         | -          |
| Trees, Plants, Shrubs               | 3,500.00   | 1,200.00   | -         | 1,200.00   |
| Monument Setting/Resetting          | 38,000.00  | 600.00     | 2,430.31  | (1,830.31) |
| Oil and Gas                         | 5,000.00   | 5,000.00   | 2,009.15  | 2,990.85   |
| Security System                     | 27,000.00  | 416.67     |           | 416.67     |
| Tree Maintenance                    | 2,500.00   | 5,000.00   |           | 5,000.00   |
| Turf Maintenance                    | -          |            |           | -          |

**Campbell County Cemetery District**  
**Budgetary Comparison Schedule - Cash Basis**  
**For the Month Ended June 30, 2025**

|                               |                        |                      |                         |                      |
|-------------------------------|------------------------|----------------------|-------------------------|----------------------|
| <b>Utilities</b>              |                        |                      |                         |                      |
| Electricity                   | 43,000.00              | 7,000.00             | 2,288.77                | 4,711.23             |
| Garbage                       | 3,000.00               | 250.00               | 152.80                  | 97.20                |
| Heat (Gas)                    | 9,000.00               | 300.00               | 258.73                  | 41.27                |
| Sewer                         | 6,000.00               | 500.00               | 305.07                  | 194.93               |
| Water                         | 14,000.00              | 2,700.00             | 975.25                  | 1,724.75             |
| Weed/Pest                     | 1,500.00               | 600.00               |                         | 600.00               |
| <b>Total Expenditures</b>     | <b>\$ 2,440,129.00</b> | <b>\$ 340,131.77</b> | <b>\$ 119,531.11</b>    | <b>\$ 220,600.66</b> |
| <b>Change in Fund Balance</b> | <b>\$ 3,734,867.00</b> | <b>\$ 318,434.89</b> | <b>\$ 598,633.19</b>    | <b>\$ 282,098.30</b> |
| <b>Beginning Fund Balance</b> |                        |                      | <b>\$ 43,700,606.82</b> |                      |
| <b>Ending Fund Balance</b>    |                        |                      | <b>\$ 44,454,661.71</b> |                      |