

**Campbell County Cemetery District**  
**Budgetary Comparison Schedule - Cash Basis**  
**For the Month Ended July 31, 2025**

| For the Month Ended July 31, 2025 |                  |               | Variance with     |                                 |
|-----------------------------------|------------------|---------------|-------------------|---------------------------------|
| June 30, 2025                     | Budgeted Amounts |               | Actual<br>Amounts | Monthly Budget<br>Fav. (Unfav.) |
|                                   | Fiscal Year      | Current Month |                   |                                 |
| Ordinary Income/Expense           |                  |               |                   |                                 |
| Income                            |                  |               |                   |                                 |
| C.C. Treasurer - Levy             | \$ 3,727,377.00  | \$ 245,000.00 | 244,103.95        | \$ (896.05)                     |
| Other County Taxes (MVR)          | 135,000.00       | 10,000.00     |                   | \$ (10,000.00)                  |
| Interest Income                   |                  |               |                   | \$ -                            |
| Pinnacle Bank Interest            | 90,000.00        | 7,500.00      | 714.78            | \$ (6,785.22)                   |
| Wyo Star Interest                 |                  |               | -                 | \$ -                            |
| WGIF/Moreton Account Interest     | 1,700,000.00     | 141,666.67    | 135,761.13        | \$ (5,905.54)                   |
|                                   | -                |               |                   | \$ -                            |
| Garden Product Sales              | 50,000.00        | 4,166.67      | 8,992.05          | \$ 4,825.38                     |
| Miscellaneous Income              |                  |               |                   | \$ -                            |
| Hay/grazing                       | 4,000.00         |               | -                 | \$ -                            |
| Facility/Event Rental             | 14,400.00        | 1,200.00      | 1,100.00          | \$ (100.00)                     |
| Concrete Bases                    | 9,000.00         | 1,900.00      | 1,250.00          | \$ (650.00)                     |
| Engraving                         | 1,000.00         | 83.33         | -                 | \$ (83.33)                      |
| Miscellaneous Income              | 5,000.00         | 250.00        |                   | \$ (250.00)                     |
| Concert sponsorships              | 10,000.00        |               |                   |                                 |
| Opening/Closing                   | 14,000.00        | 1,166.67      | 1,300.00          | \$ 133.33                       |
| Sale of lots                      | 36,000.00        | 3,000.00      | 4,200.00          | \$ 1,200.00                     |
| Saturday Funerals                 | 4,500.00         | 600.00        | 600.00            | \$ -                            |
| Total Revenues                    | \$ 5,800,277.00  | \$ 416,533.34 | \$ 398,021.91     | \$ (18,511.43)                  |
| Expense                           |                  |               |                   |                                 |
| ADMINISTRATIVE/BOARD              |                  |               |                   |                                 |
| Administrator Wages               | \$ 133,654.00    | \$ 10,281.08  | \$ 10,281.08      | \$ -                            |
| Advertising, Recording, Print     | 35,000.00        | 2,500.00      | 16,315.97         | (13,815.97)                     |
| Website                           | 9,500.00         | 3,000.00      | 2,700.00          | 300.00                          |
| Bank Service Charges              | 2,500.00         | 208.33        | 192.85            | 15.48                           |
| License/Dues/Subs/Registrations   | 13,000.00        | 10,000.00     | 10,750.00         | (750.00)                        |
| Election Expenses                 |                  |               | -                 | -                               |
| Employee Appreciation             | 1,500.00         | 100.00        | 81.82             | 18.18                           |
| Employee Education and Training   | 2,000.00         |               | -                 | -                               |
| Meeting/Meals/Expenses            | 3,500.00         | 150.00        | 63.05             | 86.95                           |
| Mileage                           | 800.00           |               |                   | -                               |
| Office                            |                  |               | -                 |                                 |
| Cleaning & Supplies               | 12,000.00        | 1,000.00      | 1,215.46          | (215.46)                        |
| Office - Software                 | 6,000.00         | 200.00        | 132.80            | 67.20                           |
| Office Equipment                  | 7,000.00         |               | -                 | -                               |
| Copier Maint.                     | 1,000.00         | 83.33         | 63.79             | 19.54                           |
| Office Supplies                   | 5,000.00         | 416.67        | 448.15            | (31.48)                         |
| Uniforms                          | 2,000.00         |               | 463.00            | (463.00)                        |
| Postage and Delivery              | 2,300.00         | 191.67        | 56.56             | 135.11                          |
| Professional Fees                 |                  |               |                   |                                 |
| Accounting/Audit                  | 40,000.00        | 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        | -                 | 833.33                          |
| Admin Assistant Wages             | 97,000.00        | 7,461.54      | 7,881.60          | (420.06)                        |
| Telephone Communications          |                  |               |                   |                                 |
| Cell Phones                       | 1,700.00         | 141.67        | 137.47            | 4.20                            |
| Internet                          | -                | -             | -                 | -                               |
| Telephone/Fax                     | 3,700.00         | 308.33        | 278.79            | 29.54                           |
| Training/Travel                   | 4,500.00         |               | -                 | -                               |
| CAPITAL EXPENDITURES              |                  |               |                   |                                 |
| Mower                             | 17,000.00        | -             | -                 | -                               |
| Mt. Nebo Master Planning          |                  |               |                   | -                               |
| Cemetery Sculpture Purchases      |                  |               | -                 | -                               |
| Cemetery Signage                  | 40,000.00        |               |                   | -                               |
| Pro Gator UTV                     |                  |               |                   | -                               |
| Rural Pump Sheds                  |                  | -             | -                 | -                               |

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|                                     |              |           |           |             |
|-------------------------------------|--------------|-----------|-----------|-------------|
| <b>CAPITAL EXPENDITURES (Cont.)</b> |              |           |           |             |
| Wright Cemetery Beautification      | 1,198,710.00 | 5,000.00  | 1,012.56  | 3,987.44    |
| Irrigation Controller Upgrade       |              | -         | -         | -           |
| Well Maintenance & Repair           | 25,000.00    |           |           | -           |
| One Ton - 3/4 Ton Pickup            | 68,000.00    |           |           |             |
| <b>INDIRECT COSTS</b>               |              |           |           |             |
| Insurance Costs                     |              |           |           |             |
| Health Insurance                    | 205,000.00   | 17,083.33 | 14,960.00 | 2,123.33    |
| Life Insurance                      | 800.00       | 66.67     | 111.40    | (44.73)     |
| Surety Bonds                        | 500.00       |           |           | -           |
| Liability Insurance                 | 5,000.00     |           | -         | -           |
| Insurance                           | 13,000.00    |           | 14,547.20 | (14,547.20) |
| Admin & Flex Admin Fees             | 250.00       | 20.83     |           | 20.83       |
| Payroll Costs                       |              |           |           |             |
| Medicare                            | 9,008.00     | 750.67    | 874.24    | (123.57)    |
| Retirement                          | 78,900.00    | 6,575.00  | 6,063.06  | 511.94      |
| Social Security                     | 38,514.00    | 3,209.50  | 3,738.02  | (528.52)    |
| WC/UI                               | 20,300.00    |           | -         | -           |
| Payroll Expenses DD                 | 500.00       | 41.67     | -         | 41.67       |
| <b>OPERATING SUPPLIES</b>           |              |           |           |             |
| Building & Facilities               | 23,000.00    | 1,916.67  | 1,405.26  | 511.41      |
| Cemetery Supplies                   |              |           |           | -           |
| Flags                               | 1,900.00     | 1,200.00  | -         | 1,200.00    |
| Misc. Cemetery - Grave Supplies     | 2,000.00     | 100.00    | 515.00    | (415.00)    |
| Monument Cleaning Supplies          | 1,000.00     |           | -         | -           |
| Temp Markers                        | 3,800.00     |           | 4,080.70  | (4,080.70)  |
| Crack Sealing                       | 2,000.00     | 500.00    | -         | 500.00      |
| Equipment Repair                    | 8,000.00     | 750.00    | 59.70     | 690.30      |
| Irrigation Maintenance              | 16,000.00    | 3,500.00  | 1,952.68  | 1,547.32    |
| Replacement Parts                   | 6,000.00     | 500.00    | 362.64    | 137.36      |
| Safety Costs                        |              |           |           |             |
| Safety Program (Drug Testing)       | 2,000.00     | 166.67    | 524.00    | (357.33)    |
| Safety Supplies                     | 2,000.00     | 166.67    | 172.65    | (5.98)      |
| Tools - Shop Supplies               |              |           | -         |             |
| Filters, Belts & Lubricants         | 5,000.00     | 250.00    | 41.92     | 208.08      |
| Shop Supplies                       | 5,000.00     | 416.67    | 637.59    | (220.92)    |
| Tools & Equipment                   | 8,000.00     | 400.00    | 1,069.22  | (669.22)    |
| Vehicle Repair                      | 4,000.00     | 333.33    | 13.31     | 320.02      |
| Water Line Repair                   | 6,000.00     | 200.00    | -         | 200.00      |
| <b>OPERATIONS</b>                   |              |           |           |             |
| Personnel                           |              |           |           |             |
| Wages - Operations                  | 410,000.00   | 40,000.00 | 42,763.33 | (2,763.33)  |
| Travel                              | 2,000.00     |           | -         | -           |
| Mileage                             | 300.00       |           |           | -           |
| <b>PROGRAM SERVICES</b>             |              |           |           |             |
| Beautification                      | -            | -         | -         | -           |
| Sales Commissions                   |              |           | -         | -           |
| Earth Removal (Xtra Grave Dirt)     |              |           | -         | -           |
| Engineering/Consulting              | 60,000.00    | 5,000.00  | 2,812.50  | 2,187.50    |
| Excavation Graves                   | 500.00       | 300.00    |           | 300.00      |
| Fertilizer                          | 12,000.00    |           | -         | -           |
| Fixtures                            |              |           | -         | -           |
| Grounds Improvement Costs           |              |           |           | -           |
| Signage                             | 1,000.00     |           | -         | -           |
| Trees, Plants, Shrubs               | 11,000.00    | 500.00    | 832.91    | (332.91)    |
| Monument Setting/Resetting          | 4,000.00     | 800.00    | 90.23     | 709.77      |
| Oil and Gas                         | 36,000.00    | 5,000.00  | 5,838.23  | (838.23)    |
| Security System                     | 7,000.00     | 583.33    | 476.00    | 107.33      |
| Tree Maintenance                    | 15,000.00    | 1,000.00  |           | 1,000.00    |
| Turf Maintenance                    | 2,500.00     |           |           | -           |

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|                               |                        |                      |                         |                       |
|-------------------------------|------------------------|----------------------|-------------------------|-----------------------|
| <b>Utilities</b>              |                        |                      |                         |                       |
| Electricity                   | 45,000.00              | 7,000.00             | 4,957.04                | 2,042.96              |
| Garbage                       | 3,000.00               | 250.00               | 152.80                  | 97.20                 |
| Heat (Gas)                    | 9,500.00               | 200.00               | 202.34                  | (2.34)                |
| Sewer                         | 5,000.00               | 416.67               | 1,224.36                | (807.69)              |
| Water                         | 16,000.00              | 3,500.00             | 3,959.79                | (459.79)              |
| Weed/Pest                     | 1,500.00               | 300.00               | 259.42                  | 40.58                 |
| <b>Total Expenditures</b>     | <b>\$ 2,857,136.00</b> | <b>\$ 147,273.62</b> | <b>\$ 169,067.49</b>    | <b>\$ (21,793.87)</b> |
| <b>Change in Fund Balance</b> | <b>\$ 2,943,141.00</b> | <b>\$ 269,259.72</b> | <b>\$ 228,954.42</b>    | <b>\$ (40,305.30)</b> |
| <b>Beginning Fund Balance</b> |                        |                      | <b>\$ 44,454,661.71</b> |                       |
| <b>Ending Fund Balance</b>    |                        |                      | <b>\$ 44,685,528.09</b> |                       |