

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

March 31, 2026	Budgeted Amounts		Actual Amounts	Variance with Monthly Budget
	Fiscal Year	Current Month		Fav. (Unfav.)
Ordinary Income/Expense				
Income				
C.C. Treasurer - Levy	\$ 3,727,377.00	\$ 300,000.00	260,147.22	\$ (39,852.78)
Other County Taxes (MVR)	135,000.00	6,000.00		\$ (6,000.00)
Interest Income				\$ -
Pinnacle Bank Interest	90,000.00	7,500.00	587.28	\$ (6,912.72)
Wyo Star Interest			-	\$ -
WGIF/Moreton Account Interest	1,700,000.00	141,666.67	(97,058.29)	\$ (238,724.96)
	-			\$ -
Garden Product Sales	50,000.00	4,166.67	1,400.00	\$ (2,766.67)
Miscellaneous Income				\$ -
Hay/grazing	4,000.00		-	\$ -
Facility/Event Rental	14,400.00	1,200.00	550.00	\$ (650.00)
Concrete Bases	9,000.00		700.00	\$ 700.00
Engraving	1,000.00	83.33	200.00	\$ 116.67
Miscellaneous Income	5,000.00	500.00		\$ (500.00)
Concert sponsorships	10,000.00	5,000.00	2,500.00	\$ (2,500.00)
Opening/Closing	14,000.00	1,166.67	2,150.00	\$ 983.33
Sale of lots	36,000.00	3,000.00	102,100.00	\$ 99,100.00
Saturday Funerals	4,500.00	600.00	800.00	\$ 200.00
Total Revenues	<u>\$ 5,800,277.00</u>	<u>\$ 470,883.34</u>	<u>\$ 274,076.21</u>	<u>\$ (196,807.13)</u>
Expense				
ADMINISTRATIVE/BOARD				
Administrator Wages	\$ 133,654.00	\$ 10,281.08	\$ 10,281.08	\$ -
Advertising, Recording, Print	35,000.00	3,000.00	1,020.00	1,980.00
Website	9,500.00	250.00	1,035.00	(785.00)
Bank Service Charges	2,500.00	208.33	25.25	183.08
License/Dues/Subs/Registrations	13,000.00			-
Election Expenses			-	-
Employee Appreciation	1,500.00		-	-
Employee Education and Training	2,000.00		-	-
Meeting/Meals/Expenses	3,500.00	150.00	178.00	(28.00)
Mileage	800.00	200.00		200.00
Office				
Cleaning & Supplies	12,000.00	1,000.00	1,585.76	(585.76)
Office - Software	6,000.00	200.00	66.40	133.60
Office Equipment	7,000.00	200.00	-	200.00
Copier Maint.	1,000.00	83.33	253.58	(170.25)
Office Supplies	5,000.00	416.67	291.89	124.78
Uniforms	2,000.00		-	-
Postage and Delivery	2,300.00	191.67	70.82	120.85
Professional Fees				
Accounting/Audit	40,000.00	1,975.00	1,975.00	-
Clerical	5,000.00	416.67	336.00	80.67
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	7,728.85	(267.31)
Telephone Communications				
Cell Phones	1,700.00	141.67	137.73	3.94
Internet	-	-	-	-
Telephone/Fax	3,700.00	308.33	612.64	(304.31)
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				-

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

CAPITAL EXPENDITURES (Cont.)				
Wright Cemetery Beautification	1,848,710.00	-	140,785.39	(140,785.39)
Irrigation Controller Upgrade		-	-	-
Well Maintenance & Repair	25,000.00			-
One Ton - 3/4 Ton Pickup	68,000.00			
INDIRECT COSTS				
Insurance Costs				
Health Insurance	205,000.00	17,083.33	19,532.85	(2,449.52)
Life Insurance	800.00	66.67		66.67
Surety Bonds	500.00	-		-
Liability Insurance	5,000.00		-	-
Insurance	13,000.00		-	-
Admin & Flex Admin Fees	250.00	20.83		20.83
Payroll Costs				
Medicare	9,008.00	750.67	596.53	154.14
Retirement	78,900.00	6,575.00	6,128.00	447.00
Social Security	38,514.00	3,209.50	2,550.56	658.94
WC/UI	20,300.00	5,075.00	-	5,075.00
Payroll Expenses DD	500.00	41.67	-	41.67
OPERATING SUPPLIES				
Building & Facilities	23,000.00	1,916.67	886.37	1,030.30
Cemetery Supplies				
Flags	1,900.00		1,920.80	(1,920.80)
Misc. Cemetery - Grave Supplies	2,000.00	200.00	-	200.00
Monument Cleaning Supplies	1,000.00		-	-
Temp Markers	3,800.00		-	-
Crack Sealing	2,000.00		-	-
Equipment Repair	8,000.00	750.00	1,332.28	(582.28)
Irrigation Maintenance	16,000.00		-	-
Replacement Parts	6,000.00	500.00	2,319.51	(1,819.51)
Safety Costs				
Safety Program (Drug Testing)	2,000.00	166.67	68.00	98.67
Safety Supplies	2,000.00	166.67	-	166.67
Tools - Shop Supplies				
Filters, Belts & Lubricants	5,000.00	500.00	1,137.70	(637.70)
Shop Supplies	5,000.00	416.67		416.67
Tools & Equipment	8,000.00	400.00	127.04	272.96
Vehicle Repair	4,000.00	333.33		333.33
Water Line Repair	6,000.00		-	-
OPERATIONS				
Personnel				
Wages - Operations	410,000.00	26,000.00	23,905.20	2,094.80
Travel	2,000.00		554.06	(554.06)
Mileage	300.00			-
PROGRAM SERVICES				
Beautification	-	-	-	-
Sales Commissions			-	-
Earth Removal (Xtra Grave Dirt)			-	-
Engineering/Consulting	60,000.00	5,000.00	6,673.05	(1,673.05)
Excavation Graves	500.00			-
Fertilizer	12,000.00			-
Fixtures			-	-
Grounds Improvement Costs				
Signage	1,000.00		-	-
Trees, Plants, Shrubs	11,000.00		5,740.00	(5,740.00)
Monument Setting/Resetting	4,000.00		-	-
Oil and Gas	36,000.00	2,600.00	-	2,600.00
Security System	7,000.00	583.33	158.00	425.33
Tree Maintenance	15,000.00		-	-
Turf Maintenance	2,500.00			-

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

Utilities				
Electricity	45,000.00	1,000.00	1,425.15	(425.15)
Garbage	3,000.00	250.00	580.20	(330.20)
Heat (Gas)	9,500.00	800.00	556.02	243.98
Sewer	5,000.00	416.67	144.36	272.31
Water	16,000.00	300.00	55.56	244.44
Weed/Pest	1,500.00			-
Total Expenditures	<u>\$ 3,507,136.00</u>	<u>\$ 102,523.62</u>	<u>\$ 242,774.63</u>	<u>\$ (140,251.01)</u>
Change in Fund Balance	<u>\$ 2,293,141.00</u>	<u>\$ 368,359.72</u>	<u>\$ 31,301.58</u>	<u>\$ (337,058.14)</u>
Beginning Fund Balance			<u>\$ 46,413,322.55</u>	
Ending Fund Balance			<u>\$ 46,446,058.34</u>	