

Campbell County Cemetery District
Budgetary Comparison Schedule - Cash Basis
For the Nine Months Ended June 30, 2021

March 31, 2021	Budgeted Amounts		Actual Amounts	Variance with	Remaining
	Fiscal Year	Current Period		YTD Budget Fav. (Unfav.)	Annual Budget
Ordinary Income/Expense					
Income					
C.C. Treasurer - Levy	\$ 3,502,965.00	\$ 1,862,965.00	\$ 1,950,325.19	\$ 87,360.19	\$ 1,552,639.81
Other County Taxes (MVR)	180,000.00	175,000.00	216,049.06	41,049.06	(36,049.06)
Interest Income				-	-
Pinnacle Bank Interest	5,000.00	3,750.03	43,721.28	39,971.25	(38,721.28)
WGIF Interest	70,000.00	52,499.97	25,989.96	(26,510.01)	44,010.04
Wyo Star Interest	200,000.00	150,003.00	162,694.35	12,691.35	37,305.65
Moreton Account Interest	-	-	(111,481.92)	(111,481.92)	111,481.92
Garden Product Sales	35,000.00	26,250.03	26,870.30	620.27	8,129.70
Miscellaneous Income				-	-
Hay	4,500.00	4,500.00	-	(4,500.00)	4,500.00
Facility/Event Rental	4,000.00	2,999.97	590.00	(2,409.97)	3,410.00
Concrete Bases	4,500.00	2,200.00	2,400.00	200.00	2,100.00
Engraving	2,000.00	1,500.03	350.00	(1,150.03)	1,650.00
Miscellaneous Income	5,000.00	4,400.00	5,460.03	1,060.03	(460.03)
Opening/Closing	13,000.00	9,749.97	13,450.00	3,700.03	(450.00)
Sale of lots	23,000.00	17,000.00	23,790.00	6,790.00	(790.00)
Saturday Funerals	4,500.00	3,375.00	4,200.00	825.00	300.00
Total Revenues	\$ 4,053,465.00	\$ 2,316,193.00	\$ 2,364,408.25	\$ 48,215.25	\$ 1,689,056.75
Expense					
ADMINISTRATIVE/BOARD					
Administrator Wages	\$ 94,200.00	\$ 69,777.80	\$ 69,845.67	\$ (67.87)	24,354.33
Website	8,000.00	6,800.00	6,086.00	714.00	1,914.00
Advertising, Recording, Print	40,000.00	29,999.97	14,631.89	15,368.08	25,368.11
Bank Service Charges	20,000.00	15,000.03	866.45	14,133.58	19,133.55
License/Dues/Subs/Registrations	6,000.00	1,000.00	12,361.00	(11,361.00)	(6,361.00)
Election Expenses	4,400.00	4,400.00	3,101.13	1,298.87	1,298.87
Employee Appreciation	2,000.00	1,850.00	1,079.60	770.40	920.40
Employee Education and Training	2,500.00	2,400.00	-	2,400.00	2,500.00
Meeting/Meals/Expenses	3,500.00	3,000.00	1,862.08	1,137.92	1,637.92
Mileage	600.00	300.00	-	300.00	600.00
Office					
Cleaning & Supplies	6,000.00	4,500.00	4,233.20	266.80	1,766.80
Office - Software	5,000.00	4,400.00	984.48	3,415.52	4,015.52
Copier Maint.	1,000.00	749.97	652.33	97.64	347.67
Office Equipment	6,000.00	5,500.00	1,724.20	3,775.80	4,275.80
Uniforms	2,200.00	1,600.00	243.84	1,356.16	1,956.16
Office Supplies	4,200.00	3,199.97	2,538.56	661.41	1,661.44
Postage and Delivery	1,400.00	1,050.03	888.63	161.40	511.37
Professional Fees					
Accounting/Audit	36,000.00	30,000.00	29,500.00	500.00	6,500.00
Clerical	5,000.00	3,750.03	3,640.00	110.03	1,360.00
EAP (Employee Assistance)	1,000.00	749.97	-	749.97	1,000.00
Legal Fees	26,000.00	20,000.00	12,235.00	7,765.00	13,765.00
Admin Assistant Wages	74,400.00	57,579.00	47,481.03	10,097.97	26,918.97
Telephone Communications					
Cell Phones	1,800.00	1,350.00	1,167.78	182.22	632.22
Internet	1,300.00	974.97	881.01	93.96	418.99
Telephone/Fax	3,200.00	2,400.03	2,290.11	109.92	909.89
Training/Travel	5,000.00	5,000.00	1,388.36	3,611.64	3,611.64
CAPITAL EXPENDITURES					
Mower	15,000.00	15,000.00	11,530.00	3,470.00	3,470.00
Mt. Nebo Master Planning	630,000.00	624,000.00	256,606.60	367,393.40	373,393.40
Fire Alarm/Monitoring System	-	-	45,946.44	(45,946.44)	(45,946.44)
Dump Truck	59,000.00	59,000.00	13,933.43	45,066.57	45,066.57
Office Exterior/roofing/addition	60,000.00	-	1,506.39	(1,506.39)	58,493.61
Lan Acq/Development	-	-	2,975.00	(2,975.00)	(2,975.00)
Benches & Garden Amenities	10,000.00	-	6,948.90	(6,948.90)	3,051.10
Cemetery Sculpture Purchases	180,000.00	106,000.00	76,950.00	29,050.00	103,050.00
Digital Entry Sign	25,000.00	-	12,994.92	(12,994.92)	12,005.08
Well Maintenance & Repair	60,000.00	22,000.00	-	22,000.00	60,000.00

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INDIRECT COSTS					
Insurance Costs				-	
Health Insurance	156,000.00	117,000.00	101,211.05	15,788.95	54,788.95
Life Insurance	1,000.00	749.97	528.00	221.97	472.00
Surety Bonds	500.00	400.00	150.00	250.00	350.00
Liability Insurance	5,000.00	-	4,700.00	(4,700.00)	300.00
Insurance	20,000.00	-	-	-	20,000.00
Admin & Flex Admin Fees	500.00	375.03	152.75	222.28	347.25
Payroll Costs				-	
Medicare	10,000.00	7,499.97	5,706.20	1,793.77	4,293.80
Retirement	65,000.00	48,750.03	45,909.87	2,840.16	19,090.13
Social Security	40,000.00	29,999.97	24,189.75	5,810.22	15,810.25
WC/UI	12,000.00	9,000.00	7,243.49	1,756.51	4,756.51
Payroll Expenses DD	900.00	675.00	369.25	305.75	530.75
OPERATING SUPPLIES				-	
Building & Facilities	25,000.00	18,749.97	12,182.62	6,567.35	12,817.38
Cemetery Supplies				-	
Flags	2,300.00	1,000.00	765.92	234.08	1,534.08
Misc. Cemetery - Grave Supplies	2,500.00	1,800.00	1,145.20	654.80	1,354.80
Monument Cleaning Supplies	900.00	400.00	164.40	235.60	735.60
Temp Markers	3,200.00	3,200.00	2,952.10	247.90	247.90
Crack Sealing	2,000.00	1,000.00	2,638.17	(1,638.17)	(638.17)
Equipment Repair	11,000.00	8,750.00	6,820.61	1,929.39	4,179.39
Irrigation Maintenance	15,000.00	7,300.00	12,214.24	(4,914.24)	2,785.76
Replacement Parts	6,000.00	4,500.00	2,792.02	1,707.98	3,207.98
Safety Costs				-	
Safety Program (Drug Testing)	2,500.00	1,874.97	570.00	1,304.97	1,930.00
Safety Supplies	1,500.00	1,125.00	937.24	187.76	562.76
Tools - Shop Supplies				-	
Filters, Belts & Lubricants	4,000.00	2,550.00	2,202.14	347.86	1,797.86
Shop Supplies	5,000.00	3,750.03	2,569.06	1,180.97	2,430.94
Tools & Equipment	10,000.00	7,499.97	1,511.75	5,988.22	8,488.25
Vehicle Repair	5,000.00	3,750.03	1,023.99	2,726.04	3,976.01
Water Line Repair	5,000.00	2,000.00	8,931.62	(6,931.62)	(3,931.62)
OPERATIONS					
Personnel					
Wages - Operations	400,000.00	280,000.00	282,421.53	(2,421.53)	117,578.47
Travel	2,000.00	2,000.00	68.67	1,931.33	1,931.33
Mileage	500.00	500.00	-	500.00	500.00
PROGRAM SERVICES				-	
Beautification	50,000.00	34,000.00	20,955.00	13,045.00	29,045.00
Sales Commission	1,000.00	749.97	75.00	674.97	925.00
Earth Removal (Xtra Grave Dirt)	600.00	-	-	-	600.00
Engineering/Consulting	60,000.00	45,000.00	35,804.21	9,195.79	24,195.79
Excavation Graves	500.00	300.00	900.00	(600.00)	(400.00)
Fertilizer	17,000.00	8,000.00	-	8,000.00	17,000.00
Fixtures	4,000.00	2,999.97	-	2,999.97	4,000.00
Grounds Improvement Costs				-	
Signage	5,000.00	3,750.03	-	3,750.03	5,000.00
Trees, Plants, Shrubs	8,000.00	700.00	515.21	184.79	7,484.79
Grounds Improvement	2,500.00	1,500.00	304.96	1,195.04	2,195.04
Monument Setting/Resetting	3,000.00	1,900.00	2,640.80	(740.80)	359.20
Oil and Gas	28,000.00	18,000.00	14,253.41	3,746.59	13,746.59
Security System	8,000.00	6,000.03	5,474.10	525.93	2,525.90
Tree Maintenance	30,000.00	21,000.00	29,178.97	(8,178.97)	821.03
Turf Maintenance	2,000.00	-	-	-	2,000.00
Utilities					
Electricity	42,000.00	28,400.00	30,417.17	(2,017.17)	11,582.83
Garbage	3,000.00	2,250.00	1,528.00	722.00	1,472.00
Heat (Gas)	8,000.00	7,100.00	9,505.81	(2,405.81)	(1,505.81)
Sewer	4,500.00	3,375.00	3,320.48	54.52	1,179.52
Water	11,000.00	7,400.00	13,671.12	(6,271.12)	(2,671.12)
Weed/Pest	1,000.00	500.00	1,365.56	(865.56)	(365.56)
Total Expenditures	\$ 2,503,100.00	\$ 1,862,456.71	\$ 1,351,055.47	\$ 511,401.24	\$ 1,152,044.53
Change in Fund Balance	\$ 1,550,365.00	\$ 453,736.29	\$ 1,013,352.78	\$ 559,616.49	\$ 537,012.22
Beginning Fund Balance			\$ 27,941,177.03		
Ending Fund Balance			<u>\$ 28,954,529.81</u>		