**WENDELL CEMETERY MAINTENANCE DISTRICT**
**WENDELL, IDAHO**
**Statement of Revenue, Expenses,**
**and Changes in Net Position - Budget to Actual**
**for the year ended September 30, 2024**

| | Budget | Actual | Budget Favorable (Unfavorable) |
|---|---|---|---|
| **Operating Revenues:** | | | |
| Taxes - County | $ 101,735 | $ 101,210 | $ (525) |
| Ag Income | 5,482 | 5,482 | 0 |
| Sales Tax | 8,400 | 10,867 | 2,467 |
| Sale of spaces | 10,500 | 23,119 | 12,619 |
| Open and Closings | 10,500 | 17,252 | 6,752 |
| Other | 549 | 6,623 | 6,074 |
| Total Operating Revenue: | 137,166 | 164,553 | 27,387 |
| **Operating Expenses:** | | | |
| Cemetery Labor and Taxes | 94,500 | 110,723 | (16,223) |
| Commissioners Stipend | 2,700 | 2,400 | 300 |
| Insurance | 6,832 | 7,004 | (172) |
| Professional | 3,780 | 3,714 | 66 |
| Irrigation Assessment | 735 | 1,032 | (297) |
| Property Tax | 75 | 75 | 0 |
| Fuel and Oil | 9,500 | 4,406 | 5,094 |
| Maintenance - Buildings and Improvements | 9,500 | 2,122 | 7,378 |
| Maintenance - Grounds | 15,125 | 4,624 | 10,501 |
| Maintenance - Irrigation | 4,200 | 3,085 | 1,115 |
| Maintenance - Equipment | 5,880 | 4,641 | 1,239 |
| Office Expense | 3,625 | 1,527 | 2,098 |
| Utilities - General | 2,625 | 1,852 | 773 |
| Utilities - Irrigation | 4,200 | 3,263 | 937 |
| Utilities - Phone | 2,152 | 1,600 | 552 |
| Miscellaneous | 986 | 1,224 | (238) |
| Interest | | 0 | 0 |
| Depreciation/Budget Equipment Purchases | 14,750 | 3,941 | 10,809 |
| Total Operating Expenses | 181,165 | 157,233 | 23,932 |
| **Operating Revenues over (under) expenses** | $ (43,999) | $ 7,320 | $ 51,319 |

The accompanying notes are a part of these financial statements.