

**Johnson County Cemetery District
Profit & Loss Budget Performance
February 2018**

	<u>02/2018</u>	<u>YTD Budget</u>	<u>67%</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
Tax Funds	0.00	7,044.27	#DIV/0!	0.00
Motor Vehicle Fees	0.00	2,000.92	#DIV/0!	0.00
Grave Openings	250.00	950.00	31.67%	3,000.00
Sales of Spaces	0.00	5,100.00	51.0%	10,000.00
Interest Income	54.28	1,503.95	50.13%	3,000.00
Donations/Other Income	0.00	4,118.60	125.56%	500.00
Total Income	<u>304.28</u>	<u>20,717.74</u>	<u>125.56%</u>	<u>16,500.00</u>
Expense				
Accounting-Attorney	1,700.00	7,305.00	41.74%	17,500.00
Election Expense	0.00	0.00	0.0%	0.00
Gas & Oil/Propane - WG	0.00	2,630.39	52.61%	5,000.00
Funeral Home Contract	3,500.00	28,000.00	66.67%	42,000.00
Insurance - Health -WG	2,556.35	23,517.19	<u>75.86%</u>	31,000.00
Insurance - Property - WG	0.00	8,479.00	<u>105.99%</u>	8,000.00
Machinery / Equip Repair - WG	0.00	268.36	5.37%	5,000.00
Office Supplies	141.60	1,877.28	81.62%	2,300.00
Rental	85.00	555.00	55.5%	1,000.00
Shop/Cemetery Supplies-WG	443.02	1,009.36	67.29%	1,500.00
Utilities - WG				
Phone - WG	169.38	1,496.12	<u>93.51%</u>	1,600.00
Utilities - WG	734.13	8,354.43	<u>83.54%</u>	10,000.00
Miscellaneous - WG				
Advertising	0.00	507.18	50.72%	1,000.00
Cem Maint - Other Repairs - WG	420.86	4,841.55	69.17%	7,000.00
Ditch Assessment	0.00	0.00	0.0%	5,000.00
Grave Openings - WG	0.00	0.00	0.0%	1,000.00
Landfill/ Dumpster	60.00	540.00	67.5%	800.00
Mileage	50.00	350.00	35.0%	1,000.00
Travel	335.68	944.24	<u>94.42%</u>	1,000.00
Tree Trimming & Misc. - WG	0.00	12,050.00	40.17%	30,000.00
Weed Spraying - WG	0.00	0.00	0.0%	0.00
Payroll Expenses - WG	7,000.00	64,707.65	49.78%	130,000.00
Payroll Tax Expense - WG	535.50	4,950.14	49.5%	10,000.00
Workers Compensation - WG	214.90	1,736.20	57.87%	3,000.00
Capital Outlay - WG	6,600.00	262,120.41	<u>74.17%</u>	353,407.00

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	<u>02/2018</u>	<u>YTD Budget</u>	<u>67%</u>	<u>Annual Budget</u>
Gas & Oil/Propane - KC	0.00	46.70	9.34%	500.00
Insurance - Property - KC	0.00	0.00	0.0%	300.00
Insurance - Liability - KC	0.00	0.00	0.0%	2,500.00
Machinery/Equip Repair - KC	0.00	390.76	78.15%	500.00
Shop/Cemetery Supplies - KC	0.00	64.96	12.99%	500.00
Trees - KC	0.00	0.00	0.0%	8,000.00
Utilities - KC	162.04	1,276.02	85.07%	1,500.00
Miscellaneous - KC				
Cem Maint - Other Repairs - KC	0.00	0.00	0.0%	500.00
Grave Openings - KC	0.00	1,000.00	66.67%	1,500.00
Road Maintenance - KC	0.00	0.00	0.0%	3,000.00
Weed Spraying/Fertilizing - KC	0.00	0.00	0.0%	1,000.00
Payroll Expense - KC (included with WG)	0.00	2,400.00	25.0%	9,600.00
Payroll Tax Expense - KC	0.00	183.60	22.95%	800.00
Workers Comp - KC	0.00	73.68	24.56%	300.00
Capital Outlay - KC	0.00	5,235.78	104.72%	5,000.00
Total Expense	24,708.46	446,911.00	63.52%	703,607.00
Current Assets	2/28/2018		3/13/2018	
Checking/Savings				
First Northern Bank -700561	134,070.61		162,550.39	
Bank of Buffalo -01 0900015 8	241,937.28		241,937.28	
CD ANB 8105330	253,780.01		253,780.01	
CD FIB 500005991	707,792.09		707,792.09	
CD FIB 500005531	415,864.89		415,864.89	
Total Checking/Savings	1,753,444.88		1,781,924.66	
Other Current Assets				
Undeposited Funds	0.00		-	
Total Other Current Assets	0.00		-	
Total Current Assets	1,753,444.88		1,781,924.66	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover	297,444.88		297,444.88	

JOHNSON COUNTY CEMETERY DISTRICT
MARCH 13, 2018

2018-2019	APPROVED	PROPOSED	APPROVED	PROPOSED
REVENUE	2018-2019	2018-2019	2017-18	DIFFERENCE
TAXES			0.00	0.00
MOTOR VEHICLE FEES			0.00	0.00
GRAVE OPENINGS		2,000.00	3,000.00	-1,000.00
SALES OF SPACES		8,000.00	10,000.00	-2,000.00
INTEREST		2,000.00	3,000.00	-1,000.00
DONATIONS / OTHER INCOME		2,000.00	500.00	1,500.00
CASH CARRYOVER			297,444.88	-297,444.88
Total Revenue		25,000.00	313,944.88	-299,944.88

EXPENSE	PROPOSED	7,000.00	APPROVED	DIFFERENCE
ACCOUNTANT / ATTORNEY		25,000.00	17,500.00	7,500.00
ADVERTISING		1,000.00	1,000.00	0.00
CEM MAINT/OTHER REPAIRS - WG		7,000.00	7,000.00	0.00
CEM MAINT/OTHER REPAIRS - KC		750.00	500.00	250.00
DITCH ASSESSMENT		5,000.00	5,000.00	0.00
ELECTION		1,750.00	0.00	1,750.00
GAS / OIL / PROPANE - WG		5,000.00	5,000.00	0.00
GAS / OIL / PROPANE - KC		500.00	500.00	0.00
GRAVE OPENINGS - WG		500.00	1,000.00	-500.00
GRAVE OPENINGS - KC		2,000.00	1,500.00	500.00
HFH CONTRACT		42,000.00	42,000.00	0.00
INSURANCE - HEALTH		46,500.00	31,000.00	15,500.00
INSURANCE - PROPERTY - WG		10,000.00	8,000.00	2,000.00
INSURANCE - PROPERTY - KC		300.00	300.00	0.00
INSURANCE - LIABILITY - KC		2,500.00	2,500.00	0.00
LANDFILL / DUMPSTER		1,000.00	800.00	200.00
MACHINERY REPAIR / PARTS - WG		5,000.00	5,000.00	0.00
MACHINERY REPAIR / PARTS - KC		1,000.00	500.00	500.00
MILEAGE		1,000.00	1,000.00	0.00
OFFICE SUPPLIES		2,500.00	2,300.00	200.00
PHONE/INTERNET		2,000.00	1,600.00	400.00