

Johnson County Cemetery District
Profit & Loss Detail
April 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Interest Income							
Deposit	04/12/2018			Interest		CD ANB 8105...	250.30
Deposit	04/25/2018			Interest		Bank of Buffal...	63.60
Deposit	04/30/2018			Interest		First Northern ...	5.17
Deposit	04/30/2018			Interest		CD FIB 50000...	58.17
Total Interest Income							377.24
Total Income							377.24
Gross Profit							377.24
Expense							
Business Management Contract							
Check	04/10/2018	12931	Harness Funeral Ho...	April Contract...		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Bill	04/10/2018		Blue Cross Blue Shi...	520132-01		Accounts Pay...	2,556.35
Total Insurance - Health -WG							2,556.35
Machinery / Equip Repair - WG							
Bill	04/10/2018		Michelena Automoti...	Cust. 378		Accounts Pay...	84.27
Total Machinery / Equip Repair - WG							84.27
Office Supplies							
Bill	04/10/2018		Visa	Shopko and ...		Accounts Pay...	42.57
Total Office Supplies							42.57
Rental							
Bill	04/10/2018		Scantling PortableT...			Accounts Pay...	85.00
Total Rental							85.00
Shop/Cemetery Supplies-WG							
Bill	04/10/2018		Ace Hardware	Signs and re...		Accounts Pay...	17.96
Total Shop/Cemetery Supplies-WG							17.96
Utilities - WG							
Phone - WG							
Bill	04/10/2018		Verizon Wireless	542011074-0...		Accounts Pay...	169.38
Total Phone - WG							169.38
Utilities - WG							
Bill	04/10/2018		Rocky Mountain Po...	56652401-00...		Accounts Pay...	193.72
Bill	04/10/2018		Montana Dakota Uti...	825 863 100...		Accounts Pay...	55.22
Bill	04/10/2018		Montana Dakota Uti...	287 463 100...		Accounts Pay...	66.67
Invoice	04/17/2018	3182	Sexton	Sexton portio...		Accounts Rec...	-132.58
Total Utilities - WG							183.03
Total Utilities - WG							352.41
Miscellaneous							
Cem Maint - Other Repairs - WG							
Bill	04/10/2018		Visa	PVC Pipe Su...		Accounts Pay...	89.46
Bill	04/10/2018		Bloedorn Lumber C...	Acct 35252		Accounts Pay...	134.65
Total Cem Maint - Other Repairs - WG							224.11
Landfill							
Bill	04/10/2018		Bald Mountain Sanit...			Accounts Pay...	60.00
Total Landfill							60.00

Johnson County Cemetery District
Profit & Loss Detail
April 2018

05/07/18

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount
Mileage							
Bill	04/10/2018		Nancy Elm			Accounts Pay...	50.00
Total Mileage							50.00
Total Miscellaneous							334.11
Payroll Expenses - WG							
Paycheck	04/30/2018	12933	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12933	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12934	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12934	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12935	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12935	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12936	Dennette R Mondeau			First Northern ...	800.00
Paycheck	04/30/2018	12936	Dennette R Mondeau			First Northern ...	0.00
Paycheck	04/30/2018	12937	Megan Boggs			First Northern ...	2,700.00
Paycheck	04/30/2018	12937	Megan Boggs			First Northern ...	0.00
Paycheck	04/30/2018	12938	Timothy A Lohse			First Northern ...	3,500.00
Paycheck	04/30/2018	12938	Timothy A Lohse			First Northern ...	0.00
Paycheck	04/30/2018	12939	Cameron Spade			First Northern ...	288.75
Paycheck	04/30/2018	12939	Cameron Spade			First Northern ...	0.00
Total Payroll Expenses - WG							7,288.75
Payroll Tax Expense - WG							
Paycheck	04/30/2018	12933	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12933	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12934	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12934	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12935	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12935	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12936	Dennette R Mondeau			First Northern ...	49.60
Paycheck	04/30/2018	12936	Dennette R Mondeau			First Northern ...	11.60
Paycheck	04/30/2018	12937	Megan Boggs			First Northern ...	167.40
Paycheck	04/30/2018	12937	Megan Boggs			First Northern ...	39.15
Paycheck	04/30/2018	12938	Timothy A Lohse			First Northern ...	217.00
Paycheck	04/30/2018	12938	Timothy A Lohse			First Northern ...	50.75
Paycheck	04/30/2018	12939	Cameron Spade			First Northern ...	17.91
Paycheck	04/30/2018	12939	Cameron Spade			First Northern ...	4.19
Total Payroll Tax Expense - WG							557.60
Workers Compensation - WG							
Paycheck	04/30/2018	12933	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12934	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12935	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	04/30/2018	12936	Dennette R Mondeau			First Northern ...	24.56
Paycheck	04/30/2018	12937	Megan Boggs			First Northern ...	82.89
Paycheck	04/30/2018	12938	Timothy A Lohse			First Northern ...	107.45
Paycheck	04/30/2018	12939	Cameron Spade			First Northern ...	8.86
Total Workers Compensation - WG							223.76
Trees - KC							
Bill	04/10/2018		Visa	Landon's Gre...		Accounts Pay...	379.95
Total Trees - KC							379.95
Total Expense							15,422.73
Net Ordinary Income							-15,045.49
Net Income							-15,045.49

Johnson County Cemetery District
Profit & Loss Detail
 May 1 - 8, 2018

Type	Date	Num	Name	Memo	Cir	Split	Amount
Ordinary Income/Expense							
Income							
Grave Openings							
Invoice	05/07/2018	3183	Harness Funeral Ho...	open/close gr...		Accounts Rec...	300.00
Total Grave Openings							300.00
Sales of Spaces							
Invoice	05/07/2018	3183	Harness Funeral Ho...	Space(s) in ...		Accounts Rec...	600.00
Total Sales of Spaces							600.00
Total Income							900.00
Gross Profit							900.00
Expense							
Accounting-Attorney							
Bill	05/07/2018		CNA Surety	Bond #71888...		Accounts Pay...	100.00
Total Accounting-Attorney							100.00
Gas & Oil/Propane - WG							
Bill	05/07/2018		Honstein Oil & Distr...	004137		Accounts Pay...	840.86
Bill	05/07/2018		Big Horn Co-Op Ma...	491444		Accounts Pay...	15.30
Total Gas & Oil/Propane - WG							856.16
Machinery / Equip Repair - WG							
Bill	05/07/2018		Heartand Kubota, L...	Inv 12590		Accounts Pay...	980.01
Total Machinery / Equip Repair - WG							980.01
Office Supplies							
Bill	05/07/2018		The Office Exg Limi...	002980-0		Accounts Pay...	29.95
Total Office Supplies							29.95
Rental							
Bill	05/07/2018		Rocky Mountain Eq...	36" Tree Auger		Accounts Pay...	50.00
Bill	05/07/2018		Scantling PortableT...			Accounts Pay...	305.00
Total Rental							355.00
Utilities - WG							
Phone - WG							
Bill	05/07/2018		Verizon Wireless	542011074-0...		Accounts Pay...	169.27
Total Phone - WG							169.27
Utilities - WG							
Bill	05/07/2018		Rocky Mountain Po...			Accounts Pay...	215.16
Bill	05/07/2018		Montana Dakota Uti...	28746310003		Accounts Pay...	52.75
Bill	05/07/2018		Montana Dakota Uti...	82586310003		Accounts Pay...	48.56
Bill	05/07/2018		City of Buffalo	City Utilites ...		Accounts Pay...	214.19
Total Utilities - WG							530.66
Total Utilities - WG							699.93
Miscellaneous							
Cem Maint - Other Repairs - WG							
Bill	05/07/2018		Bloedorn Lumber C...	35252		Accounts Pay...	312.98
Bill	05/07/2018		Rocky Mountain Eq...	Erosion Blan...		Accounts Pay...	100.00
Bill	05/07/2018		Big Horn Co-Op Ma...	fencing		Accounts Pay...	74.94
Bill	05/07/2018		Ron's P & H Inc			Accounts Pay...	691.24
Bill	05/07/2018		MTR Ranch Supply	Fencing		Accounts Pay...	1,781.60
Bill	05/07/2018		O'Reilly Auto Parts	Cust 1640189		Accounts Pay...	109.31
Bill	05/07/2018		Ace Hardware	4720		Accounts Pay...	8.86
Total Cem Maint - Other Repairs - WG							3,078.93

3:17 PM

05/07/18

Accrual Basis

Johnson County Cemetery District

Profit & Loss Detail

May 1 - 8, 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Landfill							
Bill	05/07/2018		Bald Mountain Sanit...	Inv 14727		Accounts Pay...	60.00
Total Landfill							60.00
Travel							
Bill	05/07/2018		Steve Gunsolley	Bucket Truck...		Accounts Pay...	25.00
Total Travel							25.00
Total Miscellaneous							3,163.93
Capital Outlay - WG							
Bill	05/07/2018		S.G. Welch Excavat...	1809		Accounts Pay...	750.00
Total Capital Outlay - WG							750.00
Utilities - KC							
Bill	05/07/2018		Powder River Energ...	Acct: 122349...		Accounts Pay...	75.69
Bill	05/07/2018		Powder River Energ...	Acct: 122349...		Accounts Pay...	0.00
Bill	05/07/2018		Powder River Energ...	Acct: 122349...		Accounts Pay...	0.00
Total Utilities - KC							75.69
Total Expense							7,010.67
Net Ordinary Income							-6,110.67
Net Income							-6,110.67

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

	<u>03/2018</u>	<u>YTD Budget</u>	<u>83.33</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	0.00	1,550.00	51.67%	3,000.00
Sales of Spaces	0.00	6,000.00	60.0%	10,000.00
Interest Income	377.24	2,002.88	66.76%	3,000.00
Donations/Other Income	0.00	4,118.60	137.68%	500.00
Total Income	<u>377.24</u>	<u>22,716.67</u>	<u>137.68%</u>	<u>16,500.00</u>
Expense				
Accounting-Attorney	0.00	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	35,000.00	83.33%	42,000.00
Insurance - Health -WG	2,556.35	28,629.89	92.35%	31,000.00
Insurance - Property - WG	0.00	8,479.00	105.99%	8,000.00
Machinery / Equip Repair - WG	84.27	352.63	7.05%	5,000.00
Office Supplies	42.57	1,919.85	83.47%	2,300.00
Rental	85.00	725.00	72.5%	1,000.00
Shop/Cemetery Supplies-WG	17.96	1,027.32	68.49%	1,500.00
Utilities - WG				
Phone - WG	169.38	1,839.89	114.99%	1,600.00
Utilities - WG	183.03	8,649.93	86.5%	10,000.00
Miscellaneous - WG				
Advertising	0.00	507.18	50.72%	1,000.00
Cem Maint - Other Repairs - WG	224.11	5,065.66	72.37%	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	660.00	82.5%	800.00
Mileage	50.00	450.00	45.0%	1,000.00
Travel	0.00	944.24	94.42%	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	7,288.75	79,038.40	60.8%	130,000.00
Payroll Tax Expense - WG	557.60	6,046.45	60.47%	10,000.00
Workers Compensation - WG	223.76	2,176.15	72.54%	3,000.00
Capital Outlay - WG	0.00	262,120.41	74.17%	353,407.00

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

	<u>03/2018</u>	<u>YTD Budget</u>	<u>83.33</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	379.95	379.95	4.75%	8,000.00
Utilities - KC	0.00	1,280.25	85.35%	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	15,422.73	476,673.07	67.75%	703,607.00
Current Assets	4/30/2018		5/7/2018	
Checking/Savings				
First Northern Bank -700561	103,757.68		97,442.74	
Bank of Buffalo -01 0900015 8	242,116.12		242,116.12	
CD ANB 8105330	254,030.31		254,030.31	
CD FIB 500005991	707,910.36		707,910.36	
CD FIB 500005531	415,864.89		415,864.89	
Total Checking/Savings	1,723,679.36		1,717,364.42	
Other Current Assets				
Undeposited Funds	0.00		-	
Total Other Current Assets	0.00		-	
Total Current Assets	1,723,679.36		1,717,364.42	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover	267,679.36		297,444.88	