

Johnson County Cemetery District
Profit & Loss Detail
 May 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Grave Openings							
Invoice	05/07/2018	3183	Harness Funeral Ho...	open/close gr...		Accounts Rec...	300.00
Invoice	05/08/2018	3184	Miears, Doyle	open/close gr...		Accounts Rec...	75.00
Invoice	05/21/2018	3185	Walsh, Rita Joan	open/close gr...		Accounts Rec...	75.00
Invoice	05/31/2018	3191	Champion Funeral ...	open/close gr...		Accounts Rec...	75.00
Total Grave Openings							525.00
Sales of Spaces							
Invoice	05/07/2018	3183	Harness Funeral Ho...	Space(s) in ...		Accounts Rec...	600.00
Invoice	05/23/2018	3186	Potsek, Nicholas	Space(s) in ...		Accounts Rec...	600.00
Invoice	05/25/2018	3188	Joyce Jarvis	Space(s) in ...		Accounts Rec...	300.00
Invoice	05/25/2018	3189	Overberg, Cleo	Space(s) in ...		Accounts Rec...	300.00
Invoice	05/25/2018	3190	Harness Funeral Ho...	Space(s) in ...		Accounts Rec...	300.00
Total Sales of Spaces							2,100.00
Interest Income							
Deposit	05/25/2018			Interest		Bank of Buffal...	62.29
Deposit	05/31/2018			Interest		CD FIB 50000...	120.23
Deposit	05/31/2018			Interest		First Northern ...	4.53
Total Interest Income							187.05
Total Income							2,812.05
Gross Profit							2,812.05
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
Business Management Contract							
Check	05/08/2018	12962	Harness Funeral Ho...	May		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Bill	05/31/2018		Blue Cross Blue Shi...	Insurance		Accounts Pay...	2,556.35
Total Insurance - Health -WG							2,556.35
Machinery / Equip Repair - WG							
Bill	05/07/2018		Heartand Kubota, L...	Inv 12590		Accounts Pay...	980.01
Bill	05/07/2018		O'Reilly Auto Parts	Cust 1640189		Accounts Pay...	109.31
Total Machinery / Equip Repair - WG							1,089.32
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

Johnson County Cemetery District Profit & Loss Detail May 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
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...	240.29
Invoice	05/23/2018	3187	Sexton	Sexton portio...		Accounts Rec...	-128.79
Total Utilities - WG							427.97
Total Utilities - WG							597.24
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		Ace Hardware	4720		Accounts Pay...	8.86
Total Cem Maint - Other Repairs - WG							496.78
Landfill							
Bill	05/07/2018		Bald Mountain Sanit...	Inv 14727		Accounts Pay...	60.00
Total Landfill							60.00
Mileage							
Check	05/08/2018	12963	Nancy Elm	Budget Sessi...		First Northern ...	50.00
Total Mileage							50.00
Travel							
Bill	05/07/2018		Steve Gunsolley	Bucket Truck...		Accounts Pay...	25.00
Total Travel							25.00
Tree Trimming & Misc. - WG							
Bill	05/07/2018		MTR Ranch Supply	Fencing		Accounts Pay...	1,781.60
Total Tree Trimming & Misc. - WG							1,781.60
Total Miscellaneous							2,413.38
Payroll Expenses - WG							
Paycheck	05/31/2018	12967	Cameron Spade	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12967	Cameron Spade	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12968	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12968	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12969	Ian S. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12969	Ian S. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12970	Lae One Jung	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12970	Lae One Jung	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12971	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12971	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12972	Richie Ashburn	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12972	Richie Ashburn	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12973	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12973	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12974	Cameron Spade			First Northern ...	1,065.75
Paycheck	05/31/2018	12974	Cameron Spade			First Northern ...	0.00
Paycheck	05/31/2018	12975	Dennette R Mondeau			First Northern ...	800.00
Paycheck	05/31/2018	12975	Dennette R Mondeau			First Northern ...	0.00
Paycheck	05/31/2018	12976	Ian S. Cohoon			First Northern ...	800.00
Paycheck	05/31/2018	12976	Ian S. Cohoon			First Northern ...	0.00
Paycheck	05/31/2018	12977	Lae One Jung			First Northern ...	515.00
Paycheck	05/31/2018	12977	Lae One Jung			First Northern ...	0.00

Johnson County Cemetery District Profit & Loss Detail May 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Paycheck	05/31/2018	12978	Megan Boggs			First Northern ...	2,700.00
Paycheck	05/31/2018	12978	Megan Boggs			First Northern ...	0.00
Paycheck	05/31/2018	12979	Richie Ashburn			First Northern ...	20.00
Paycheck	05/31/2018	12979	Richie Ashburn			First Northern ...	0.00
Paycheck	05/31/2018	12980	Timothy A Lohse			First Northern ...	3,500.00
Paycheck	05/31/2018	12980	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							9,400.75
Payroll Tax Expense - WG							
Paycheck	05/31/2018	12967	Cameron Spade	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12967	Cameron Spade	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12968	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12968	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12969	Ian S. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12969	Ian S. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12970	Lae One Jung	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12970	Lae One Jung	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12971	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12971	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12972	Richie Ashburn	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12972	Richie Ashburn	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12973	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12973	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12974	Cameron Spade			First Northern ...	66.07
Paycheck	05/31/2018	12974	Cameron Spade			First Northern ...	15.45
Paycheck	05/31/2018	12975	Dennette R Mondeau			First Northern ...	49.60
Paycheck	05/31/2018	12975	Dennette R Mondeau			First Northern ...	11.60
Paycheck	05/31/2018	12976	Ian S. Cohoon			First Northern ...	49.60
Paycheck	05/31/2018	12976	Ian S. Cohoon			First Northern ...	11.60
Paycheck	05/31/2018	12977	Lae One Jung			First Northern ...	31.93
Paycheck	05/31/2018	12977	Lae One Jung			First Northern ...	7.47
Paycheck	05/31/2018	12978	Megan Boggs			First Northern ...	167.40
Paycheck	05/31/2018	12978	Megan Boggs			First Northern ...	39.15
Paycheck	05/31/2018	12979	Richie Ashburn			First Northern ...	1.24
Paycheck	05/31/2018	12979	Richie Ashburn			First Northern ...	0.29
Paycheck	05/31/2018	12980	Timothy A Lohse			First Northern ...	217.00
Paycheck	05/31/2018	12980	Timothy A Lohse			First Northern ...	50.75
Total Payroll Tax Expense - WG							719.15
Workers Compensation - WG							
Check	05/21/2018	12966	Wyoming Departme...	WC # 00004...		First Northern ...	69.44
Paycheck	05/31/2018	12967	Cameron Spade	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12968	Dennette R Mondeau	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12969	Ian S. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12970	Lae One Jung	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12971	Megan Boggs	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12972	Richie Ashburn	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12973	Timothy A Lohse	VOID:	X	First Northern ...	0.00
Paycheck	05/31/2018	12974	Cameron Spade			First Northern ...	32.72
Paycheck	05/31/2018	12975	Dennette R Mondeau			First Northern ...	24.56
Paycheck	05/31/2018	12976	Ian S. Cohoon			First Northern ...	24.56
Paycheck	05/31/2018	12977	Lae One Jung			First Northern ...	15.86
Paycheck	05/31/2018	12978	Megan Boggs			First Northern ...	82.89
Paycheck	05/31/2018	12979	Richie Ashburn			First Northern ...	0.62
Paycheck	05/31/2018	12980	Timothy A Lohse			First Northern ...	107.45
Total Workers Compensation - WG							358.10
Capital Outlay - WG							
Bill	05/07/2018		S.G. Welch Excavat...	1809		Accounts Pay...	750.00
Bill	05/07/2018		Ron's P & H Inc			Accounts Pay...	691.24
Check	05/11/2018	12964	Mr. Fix It	50% Job #125		First Northern ...	1,747.71
Check	05/11/2018	12965	Mr. Fix It	50% Job #124		First Northern ...	1,884.14
General Journal	05/25/2018		High Land Inc.	VOID:	X	Accounts Pay...	0.00
Total Capital Outlay - WG							5,073.09

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Type	Date	Num	Name	Memo	Clr	Split	Amount
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
Bill	05/31/2018		Powder River Energ...	Acct 12234900		Accounts Pay...	63.70
Bill	05/31/2018		Powder River Energ...	Acct 12234900		Accounts Pay...	0.00
Bill	05/31/2018		Powder River Energ...	Acct 12234900		Accounts Pay...	0.00
Total Utilities - KC							139.39
Total Expense							27,187.88
Net Ordinary Income							-24,375.83
Net Income							-24,375.83

Johnson County Cemetery District

06/11/18

Profit & Loss Detail

Accrual Basis

June 1 - 12, 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Grave Openings							
Deposit	06/05/2018	44261	Michelotti-Sawyer ...	Clair Crews		First Northern ...	300.00
Total Grave Openings							300.00
Total Income							300.00
Gross Profit							300.00
Expense							
Gas & Oil/Propane - WG							
Bill	06/12/2018		Big Horn Co-Op Ma...	Acct 491444		Accounts Pay...	36.74
Total Gas & Oil/Propane - WG							36.74
Business Management Contract							
Check	06/12/2018	2643	Harness Funeral Ho...			First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Bill	06/12/2018		Blue Cross Blue Shi...			Accounts Pay...	2,543.15
Total Insurance - Health -WG							2,543.15
Machinery / Equip Repair - WG							
Bill	06/12/2018		Ace Hardware	Vehicle		Accounts Pay...	47.94
Bill	06/12/2018		CPS distributors, inc	Valve		Accounts Pay...	184.62
Bill	06/12/2018		Heartand Kubota, L...			Accounts Pay...	729.69
Bill	06/12/2018		O'Reilly Auto Parts			Accounts Pay...	235.99
Bill	06/12/2018		Visa	**** 3143		Accounts Pay...	88.24
Total Machinery / Equip Repair - WG							1,286.48
Office Supplies							
Bill	06/12/2018		Ace Hardware			Accounts Pay...	18.99
Bill	06/12/2018		Visa	**** 3143		Accounts Pay...	19.53
Total Office Supplies							38.52
Rental							
Bill	06/12/2018		Scantling PortableT...	3358		Accounts Pay...	360.00
Total Rental							360.00
Utilities - WG							
Phone - WG							
Bill	06/12/2018		Verizon Wireless	542011074-0...		Accounts Pay...	169.27
Total Phone - WG							169.27
Utilities - WG							
Bill	06/12/2018		City of Buffalo	15 Hilltop		Accounts Pay...	39.75
Bill	06/12/2018		City of Buffalo	Cemetery Ro...		Accounts Pay...	79.50
Bill	06/12/2018		Montana Dakota Uti...	House		Accounts Pay...	22.67
Bill	06/12/2018		Montana Dakota Uti...	Shop		Accounts Pay...	29.70
Bill	06/12/2018		Rocky Mountain Po...	Acct 566524...		Accounts Pay...	209.06
Total Utilities - WG							380.68
Total Utilities - WG							549.95
Miscellaneous							
Advertising							
Bill	06/12/2018		Buffalo Bulletin	Arbor Day Th...		Accounts Pay...	150.00
Total Advertising							150.00

Johnson County Cemetery District

Profit & Loss Detail

June 1 - 12, 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Cem Maint - Other Repairs - WG							
Bill	06/12/2018		Bloedorn Lumber C...	Utility Tub		Accounts Pay...	13.98
Bill	06/12/2018		MTR Ranch Supply	Fencing Sup...		Accounts Pay...	111.60
Bill	06/12/2018		Rocky Mountain Eq...	Tree Auger		Accounts Pay...	142.50
Total Cem Maint - Other Repairs - WG							268.08
Landfill							
Bill	06/12/2018		Bald Mountain Sanit...	Inv 14993		Accounts Pay...	60.00
Total Landfill							60.00
Mileage							
Bill	06/12/2018		Nancy Elm			Accounts Pay...	50.00
Total Mileage							50.00
Tree Trimming & Misc. - WG							
Bill	06/12/2018		Ace Hardware	Trees - WG		Accounts Pay...	161.97
Bill	06/12/2018		Clear Creek Conser...			Accounts Pay...	1,078.15
Bill	06/12/2018		Visa	Trees from L...		Accounts Pay...	1,282.37
Total Tree Trimming & Misc. - WG							2,522.49
Weed Spraying - WG							
Bill	06/12/2018		Johnson County W...	Inv 6854		Accounts Pay...	44.48
Total Weed Spraying - WG							44.48
Total Miscellaneous							3,095.05
Capital Outlay - WG							
Bill	06/12/2018		Ramaker and Asso...	Mapping		Accounts Pay...	6,600.00
Bill	06/12/2018		S.G. Welch Excavat...	crushed conc...		Accounts Pay...	500.00
Total Capital Outlay - WG							7,100.00
Trees - KC							
Bill	06/12/2018		Clear Creek Conser...			Accounts Pay...	1,477.25
Bill	06/12/2018		NannyKid Farm	Mulch		Accounts Pay...	140.00
Total Trees - KC							1,617.25
Utilities - KC							
Bill	06/12/2018		Town of Kaycee	190-00		Accounts Pay...	32.59
Total Utilities - KC							32.59
Capital Outlay - KC							
Bill	06/12/2018		Bighorn Surveying ...	KC survey		Accounts Pay...	1,372.50
Total Capital Outlay - KC							1,372.50
Total Expense							21,532.23
Net Ordinary Income							-21,232.23
Net Income							-21,232.23

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

	<u>5/2018</u>	<u>YTD Budget</u>	<u>91.67</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	525.00	2,075.00	69.17%	3,000.00
Sales of Spaces	2,100.00	8,100.00	81.0%	10,000.00
Interest Income	187.05	2,189.93	73.0%	3,000.00
Donations/Other Income	0.00	4,118.60	154.72%	500.00
Total Income	<u>2,812.05</u>	<u>25,528.72</u>	<u>154.72%</u>	<u>16,500.00</u>
Expense				
Accounting-Attorney	100.00	7,405.00	42.31%	17,500.00
Election Expense	0.00	0.00	0.0%	0.00
Gas & Oil/Propane - WG	856.16	3,486.55	69.73%	5,000.00
Funeral Home Contract	3,500.00	38,500.00	91.67%	42,000.00
Insurance - Health -WG	2,556.35	31,186.24	100.6%	31,000.00
Insurance - Property - WG	0.00	8,479.00	105.99%	8,000.00
Machinery / Equip Repair - WG	1,089.32	1,441.95	28.84%	5,000.00
Office Supplies	29.95	1,949.80	84.77%	2,300.00
Rental	355.00	1,080.00	108.0%	1,000.00
Shop/Cemetery Supplies-WG	0.00	1,027.32	68.49%	1,500.00
Utilities - WG				
Phone - WG	169.27	2,009.05	125.57%	1,600.00
Utilities - WG	427.97	9,077.90	90.78%	10,000.00
Miscellaneous - WG				
Advertising	0.00	507.18	50.72%	1,000.00
Cem Maint - Other Repairs - WG	496.78	5,562.44	79.46%	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	720.00	90.0%	800.00
Mileage	50.00	500.00	50.0%	1,000.00
Travel	25.00	969.24	96.92%	1,000.00
Tree Trimming & Misc. - WG	1,781.60	13,831.60	46.11%	30,000.00
Weed Spraying - WG	0.00	0.00	0.0%	0.00
Payroll Expenses - WG	8,600.75	79,639.15	61.26%	130,000.00
Payroll Tax Expense - WG	657.95	6,044.40	60.44%	10,000.00
Workers Compensation - WG	333.54	2,264.09	75.47%	3,000.00
Capital Outlay - WG	5,073.09	267,193.50	75.61%	353,407.00

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

	<u>5/2018</u>	<u>YTD Budget</u>	<u>91.67</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	379.95	379.95	4.75%	8,000.00
Utilities - KC	139.39	1,419.64	94.64%	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)	800.00	8,800.00	91.67%	9,600.00
Payroll Tax Expense - KC	61.20	721.20	90.15%	800.00
Workers Comp - KC	24.56	270.16	90.05%	300.00
Capital Outlay - KC	0.00	5,235.78	104.72%	5,000.00
Total Expense	<u>27,567.83</u>	<u>501,203.56</u>	<u>71.23%</u>	<u>703,607.00</u>
Current Assets	5/31/2018		6/12/2018	
Checking/Savings				
First Northern Bank -700561	81,603.02		60,445.79	
Bank of Buffalo -01 0900015 8	242,178.41		242,178.41	
CD ANB 8105330	254,030.59		254,030.31	
CD FIB 500005991	708,030.59		708,030.59	
CD FIB 500005531	415,864.89		415,864.89	
Total Checking/Savings	<u>1,701,707.50</u>		<u>1,680,549.99</u>	
Other Current Assets				
Undeposited Funds	75.00			
Total Other Current Assets	<u>75.00</u>		-	
Total Current Assets	1,701,782.50		1,680,549.99	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover	245,782.50		297,444.88	