

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

	<u>6/2018</u>	<u>YTD Budget</u>	<u>100%</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	300.00	2,375.00	79.17%	3,000.00
Sales of Spaces	2,100.00	10,200.00	102.0%	10,000.00
Interest Income	3.37	2,193.30	73.11%	3,000.00
Donations/Other Income	0.00	4,118.60	169.29%	500.00
Total Income	<u>2,403.37</u>	<u>27,932.09</u>	<u>169.29%</u>	<u>16,500.00</u>
Expense				
Accounting-Attorney	112.94	7,517.94	42.96%	17,500.00
Election Expense	0.00	0.00	0.0%	0.00
Gas & Oil/Propane - WG	36.74	3,523.29	70.47%	5,000.00
Funeral Home Contract	3,500.00	4,200.00	10.0%	42,000.00
Insurance - Health -WG	2,543.15	33,729.39	108.8%	31,000.00
Insurance - Property - WG	0.00	8,479.00	105.99%	8,000.00
Machinery / Equip Repair - WG	556.79	1,998.74	39.98%	5,000.00
Office Supplies	38.52	1,988.32	86.45%	2,300.00
Rental	360.00	1,440.00	144.0%	1,000.00
Shop/Cemetery Supplies-WG	0.00	1,027.32	68.49%	1,500.00
Utilities - WG				
Phone - WG	169.27	2,178.32	136.15%	1,600.00
Utilities - WG	380.68	9,458.58	94.59%	10,000.00
Miscellaneous - WG				
Advertising	150.00	657.18	65.72%	1,000.00
Cem Maint - Other Repairs - WG	268.08	5,830.52	83.29%	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	780.00	97.5%	800.00
Mileage	50.00	550.00	55.0%	1,000.00
Travel	25.00	969.24	96.92%	1,000.00
Tree Trimming & Misc. - WG	2,522.49	16,354.09	54.51%	30,000.00
Weed Spraying - WG	44.48	44.48	#DIV/0!	0.00
Payroll Expenses - WG	11,289.50	90,928.65	69.95%	130,000.00
Payroll Tax Expense - WG	863.64	6,908.04	69.08%	10,000.00
Workers Compensation - WG	346.73	2,610.82	87.03%	3,000.00
Capital Outlay - WG	7,100.00	274,283.50	77.61%	353,407.00

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

	<u>6/2018</u>	<u>YTD Budget</u>	<u>100%</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	1,617.25	1,997.20	24.97%	8,000.00
Utilities - KC	82.91	1,502.55	100.17%	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	9,600.00	100.0%	9,600.00
Payroll Tax Expense - KC	61.20	782.40	97.8%	800.00
Workers Comp - KC	24.56	294.72	98.24%	300.00
Capital Outlay - KC	1,372.50	6,903.00	138.06%	5,000.00
Total Expense	34,376.43	498,039.71	70.78%	703,607.00
Current Assets	6/30/2018		7/10/2018	
Checking/Savings				
First Northern Bank -700561	53,263.78		40,538.49	
Bank of Buffalo -01 0900015 8	242,178.41		242,178.41	
CD ANB 8105330	254,030.31		254,030.31	
CD FIB 500005991	708,030.59		708,030.59	
CD FIB 500005531	415,864.89		415,864.89	
Total Checking/Savings	1,673,367.98		1,660,642.69	
Other Current Assets				
Undeposited Funds				
Total Other Current Assets	0.00		-	
Total Current Assets	1,673,367.98		1,660,642.69	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover	217,367.98		297,444.88	

Johnson County Cemetery District

Profit & Loss Detail

June 2018

07/10/18

Accrual Basis

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
Sales of Spaces							
Invoice	06/15/2018	3192	Kassie Spiering	Space(s) in ...		Accounts Rec...	1,500.00
Invoice	06/15/2018	3193	Rosemary Perkins	Space(s) in ...		Accounts Rec...	600.00
Total Sales of Spaces							2,100.00
Interest Income							
Deposit	06/30/2018			Interest		First Northern ...	3.37
Total Interest Income							3.37
Total Income							2,403.37
Gross Profit							2,403.37
Expense							
Accounting-Attorney							
General Journal	06/14/2018			Check Order		First Northern ...	112.94
Total Accounting-Attorney							112.94
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		O'Reilly Auto Parts			Accounts Pay...	235.99
Bill	06/12/2018		Visa	**** 3143		Accounts Pay...	88.24
Total Machinery / Equip Repair - WG							556.79
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

Johnson County Cemetery District

07/10/18

Profit & Loss Detail

Accrual Basis

June 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
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
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
Payroll Expenses - WG							
Paycheck	06/30/2018	13000	Cameron Spade			First Northern ...	1,872.00
Paycheck	06/30/2018	13000	Cameron Spade			First Northern ...	78.00
Paycheck	06/30/2018	13000	Cameron Spade			First Northern ...	0.00
Paycheck	06/30/2018	13001	Dennette R Mondeau			First Northern ...	800.00
Paycheck	06/30/2018	13001	Dennette R Mondeau			First Northern ...	0.00
Paycheck	06/30/2018	13002	Ian S. Cohoon			First Northern ...	1,699.50
Paycheck	06/30/2018	13002	Ian S. Cohoon			First Northern ...	0.00
Paycheck	06/30/2018	13003	Max S Kessler			First Northern ...	1,440.00
Paycheck	06/30/2018	13003	Max S Kessler			First Northern ...	0.00
Paycheck	06/30/2018	13004	Megan Boggs			First Northern ...	2,700.00
Paycheck	06/30/2018	13004	Megan Boggs			First Northern ...	0.00
Paycheck	06/30/2018	13005	Timothy A Lohse			First Northern ...	3,500.00
Paycheck	06/30/2018	13005	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							12,089.50

Johnson County Cemetery District

07/10/18

Profit & Loss Detail

Accrual Basis

June 2018

Type	Date	Num	Name	Memo	Cir	Split	Amount
Payroll Tax Expense - WG							
Paycheck	06/30/2018	13000	Cameron Spade			First Northern ...	120.90
Paycheck	06/30/2018	13000	Cameron Spade			First Northern ...	28.27
Paycheck	06/30/2018	13001	Dennette R Mondeau			First Northern ...	49.60
Paycheck	06/30/2018	13001	Dennette R Mondeau			First Northern ...	11.60
Paycheck	06/30/2018	13002	Ian S. Cohoon			First Northern ...	105.37
Paycheck	06/30/2018	13002	Ian S. Cohoon			First Northern ...	24.64
Paycheck	06/30/2018	13003	Max S Kessler			First Northern ...	89.28
Paycheck	06/30/2018	13003	Max S Kessler			First Northern ...	20.88
Paycheck	06/30/2018	13004	Megan Boggs			First Northern ...	167.40
Paycheck	06/30/2018	13004	Megan Boggs			First Northern ...	39.15
Paycheck	06/30/2018	13005	Timothy A Lohse			First Northern ...	217.00
Paycheck	06/30/2018	13005	Timothy A Lohse			First Northern ...	50.75
Total Payroll Tax Expense - WG							924.84
Workers Compensation - WG							
Paycheck	06/30/2018	13000	Cameron Spade			First Northern ...	59.87
Paycheck	06/30/2018	13001	Dennette R Mondeau			First Northern ...	24.56
Paycheck	06/30/2018	13002	Ian S. Cohoon			First Northern ...	52.17
Paycheck	06/30/2018	13003	Max S Kessler			First Northern ...	44.35
Paycheck	06/30/2018	13004	Megan Boggs			First Northern ...	82.89
Paycheck	06/30/2018	13005	Timothy A Lohse			First Northern ...	107.45
Total Workers Compensation - WG							371.29
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	06/11/2018		Powder River Energ...			Accounts Pay...	50.32
Bill	06/11/2018		Powder River Energ...			Accounts Pay...	0.00
Bill	06/11/2018		Powder River Energ...			Accounts Pay...	0.00
Bill	06/12/2018		Town of Kaycee	190-00		Accounts Pay...	32.59
Total Utilities - KC							82.91
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							34,351.43
Net Ordinary Income							-31,948.06
Net Income							-31,948.06

Johnson County Cemetery District
Profit & Loss Detail
 July 1 - 10, 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Grave Openings							
Invoice	07/05/2018	3195	Green, Margaret	open/close gr...		Accounts Rec...	75.00
Invoice	07/05/2018	3196	Husted, Patricia	open/close gr...		Accounts Rec...	75.00
Invoice	07/05/2018	3197	Hilliard, Margery	open/close gr...		Accounts Rec...	75.00
Invoice	07/06/2018	3198	Bollinger, Jane M	open/close gr...		Accounts Rec...	75.00
Total Grave Openings							300.00
Sales of Spaces							
Invoice	07/03/2018	3194	Sandra and Claude ...	Space(s) in ...		Accounts Rec...	1,200.00
Total Sales of Spaces							1,200.00
Total Income							1,500.00
Gross Profit							1,500.00
Expense							
Accounting-Attorney							
Bill	07/10/2018		Cloud Peak Accoun...	Budget		Accounts Pay...	980.00
Total Accounting-Attorney							980.00
Gas & Oil/Propane - WG							
Bill	07/03/2018		Honstein Oil & Distr...			Accounts Pay...	965.38
Bill	07/10/2018		Honstein Oil & Distr...			Accounts Pay...	965.38
Total Gas & Oil/Propane - WG							1,930.76
Business Management Contract							
Check	07/10/2018	13031	Harness Funeral Ho...	July		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Bill	07/03/2018		Dearborn National L...	Life Insuranc...		Accounts Pay...	36.60
Bill	07/10/2018		Blue Cross Blue Shi...	8-1-18 throug...		Accounts Pay...	2,543.15
Total Insurance - Health -WG							2,579.75
Machinery / Equip Repair - WG							
Bill	07/10/2018		Michelena Automoti...			Accounts Pay...	18.39
Bill	07/10/2018		2M COMPANY INC.	Pipe and Irrig...		Accounts Pay...	1,423.65
Bill	07/10/2018		Big Horn Co-Op Ma...	fuel		Accounts Pay...	17.07
Bill	07/10/2018		Ace Hardware			Accounts Pay...	750.33
Total Machinery / Equip Repair - WG							2,209.44
Office Supplies							
Bill	07/03/2018		Visa	electric supplis		Accounts Pay...	296.42
Bill	07/10/2018		DW&K, LLC			Accounts Pay...	26.34
Total Office Supplies							322.76
Rental							
Bill	07/10/2018		Scantling PortableT...			Accounts Pay...	75.00
Total Rental							75.00
Shop/Cemetery Supplies-WG							
Bill	07/10/2018		Swede's Fire Exting...	Inv 104		Accounts Pay...	29.00
Total Shop/Cemetery Supplies-WG							29.00
Utilities - WG							
Phone - WG							
Bill	07/10/2018		Verizon Wireless			Accounts Pay...	169.27
Total Phone - WG							169.27

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07/10/18

Accrual Basis

Johnson County Cemetery District

Profit & Loss Detail

July 1 - 10, 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Utilities - WG							
Bill	07/10/2018		City of Buffalo	Cemetery Ro...		Accounts Pay...	185.50
Bill	07/10/2018		City of Buffalo	15 Hillside		Accounts Pay...	39.75
Bill	07/10/2018		Montana Dakota Uti...			Accounts Pay...	20.10
Bill	07/10/2018		Montana Dakota Uti...			Accounts Pay...	18.95
Bill	07/10/2018		Rocky Mountain Po...	56652401-00...		Accounts Pay...	682.35
Total Utilities - WG							946.65
Total Utilities - WG							1,115.92
Miscellaneous							
Advertising							
Bill	07/10/2018		Buffalo Bulletin			Accounts Pay...	138.00
Total Advertising							138.00
Cem Maint - Other Repairs - WG							
Bill	07/10/2018		Bloedorn Lumber C...			Accounts Pay...	68.03
Total Cem Maint - Other Repairs - WG							68.03
Ditch Assessment							
Bill	07/10/2018		Crown Ditch Compa...			Accounts Pay...	136.50
Total Ditch Assessment							136.50
Landfill							
Bill	07/10/2018		Bald Mountain Sanit...			Accounts Pay...	60.00
Total Landfill							60.00
Mileage							
Check	07/10/2018	13032	Nancy Elm	July		First Northern ...	50.00
Total Mileage							50.00
Total Miscellaneous							452.53
Machinery/Equip Repair - KC							
Bill	07/10/2018		O'Reilly Auto Parts			Accounts Pay...	126.07
Total Machinery/Equip Repair - KC							126.07
Utilities - KC							
Bill	07/10/2018		Town of Kaycee	190-00		Accounts Pay...	32.59
Total Utilities - KC							32.59
Total Expense							13,353.82
Net Ordinary Income							-11,853.82
Net Income							-11,853.82