

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

Ordinary Income/Expense	<u>8/2018</u>	<u>YTD Budget</u>	<u>16%</u>	<u>Annual Budget</u>
Income				
Tax Funds	0.00	0.00	0.0%	5,000.00
Motor Vehicle Fees	0.00	0.00	0.0%	3,000.00
Grave Openings	150.00	825.00	41.25%	2,000.00
Sales of Spaces	3,600.00	6,000.00	75.0%	8,000.00
Interest Income	1.76	336.85	2.63%	12,800.00
Donations/Other Income	0.00	0.00	0.0%	2,000.00
Total Income	<u>3,751.76</u>	<u>7,161.85</u>	<u>21.84%</u>	<u>32,800.00</u>
Expense				
Accounting-Attorney	0.00	980.00	9.8%	10,000.00
CIMS Annual Cont	0.00	0.00	0.0%	3,200.00
Education	0.00	0.00	0.0%	1,000.00
Election Expense	0.00	0.00	0.0%	1,750.00
Gas & Oil/Propane - WG	534.15	2,136.95	42.74%	5,000.00
Funeral Home Contract	3,500.00	7,000.00	16.67%	42,000.00
Insurance - Health -WG	2,582.75	5,162.50	14.34%	36,000.00
Insurance - Property - WG	0.00	0.00	0.0%	9,000.00
Machinery / Equip Repair - WG	631.64	2,841.08	71.03%	4,000.00
Office Supplies	16.23	338.99	13.56%	2,500.00
Rental	75.00	150.00	15.0%	1,000.00
Shop/Cemetery Supplies-WG	0.00	29.00	1.93%	1,500.00
Utilities - WG				
Phone/Internet - WG	169.27	338.34	14.1%	2,400.00
Utilities - WG	153.33	2,254.28	18.79%	12,000.00
Miscellaneous - WG				
Advertising	193.50	331.50	47.36%	700.00
Cem Maint - Other Repairs - WG	619.41	717.44	11.96%	6,000.00
Ditch Assessment	0.00	136.50	5.46%	2,500.00
Grave Openings - WG	0.00	0.00	0.0%	1,000.00
Landfill/ Dumpster	60.00	120.00	12.0%	1,000.00
Mileage	0.00	50.00	4.17%	1,200.00
Travel	76.63	76.63	5.11%	1,500.00
Tree Trimming & Misc. - WG	0.00	0.00	0.0%	30,000.00
Payroll Expenses - WG	11,803.00	23,912.50	23.44%	102,000.00
Payroll Tax Expense - WG	902.94	1,829.32	22.87%	8,000.00
Workers Compensation - WG	362.60	734.65	18.37%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	105.91	6,705.91	2.24%	300,000.00

**Johnson County Cemetery District
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	<u>8/2018</u>	<u>YTD Budget</u>	<u>16%</u>	<u>Annual Budget</u>
Gas & Oil/Propane - KC	58.80	58.80	29.4%	200.00
Machinery/Equip Repair - KC	0.00	126.07	16.81%	750.00
Shop/Cemetery Supplies - KC	0.00	0.00	0.0%	300.00
Trees - KC	0.00	0.00	0.0%	0.00
Utilities - KC	69.71	143.38	7.17%	2,000.00
Miscellaneous - KC				
Cem Maint - Other Repairs - KC	136.81	136.81	18.24%	750.00
Grave Openings - KC	0.00	0.00	0.0%	2,500.00
Weed Spraying/Fertilizing - KC	0.00	0.00	0.0%	1,000.00
Payroll Expense - KC	824.00	1,648.00	16.48%	10,000.00
Payroll Tax Expense - KC	63.04	126.08	15.76%	800.00
Workers Comp - KC	25.30	50.60	12.65%	400.00
Total Expense	<u>22,964.02</u>	<u>58,135.33</u>	<u>9.26%</u>	<u>627,950.00</u>
Current Assets	8/31/2018		9/11/2018	
Checking/Savings				
First Northern Bank -700561	67,574.93		54,217.65	
Bank of Buffalo -01 0900015 8	172,340.17		172,420.12	
CD ANB 8105330	254,283.64		254,283.64	
CD FIB 500005991	708,030.59		708,030.59	
CD FIB 500005531	415,864.89		415,864.89	
Total Checking/Savings	<u>1,618,094.22</u>		<u>1,604,816.89</u>	
Other Current Assets	1,575.00		75.00	
Undeposited Funds	1,875.00			
Total Other Current Assets	<u>3,450.00</u>		<u>-</u>	
Total Current Assets	1,621,544.22		1,604,891.89	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover			297,444.88	

Johnson County Cemetery District
Profit & Loss Detail
August 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Grave Openings							
Invoice	08/07/2018	3209	Van Der Water	open/close gr...		Accounts Rec...	75.00
Invoice	08/29/2018	3211	Rothwell	open/close gr...		Accounts Rec...	75.00
Total Grave Openings							150.00
Sales of Spaces							
Invoice	08/01/2018	3206	Fox, Anthony and N...	Space(s) in ...		Accounts Rec...	300.00
Invoice	08/07/2018	3208	Kendall, Sheridan	Space(s) in ...		Accounts Rec...	300.00
Invoice	08/07/2018	3209	Van Der Water	Space(s) in ...		Accounts Rec...	600.00
Invoice	08/14/2018	3210	Fox, Anthony and N...	Space(s) in ...		Accounts Rec...	300.00
Invoice	08/29/2018	3212	Werth, Stepen and ...	Space(s) in ...		Accounts Rec...	1,800.00
Invoice	08/29/2018	3213	Knudsvig, Bruce	Space(s) in ...		Accounts Rec...	300.00
Total Sales of Spaces							3,600.00
Interest Income							
Deposit	08/31/2018			Interest		First Northern ...	1.76
Total Interest Income							1.76
Total Income							3,751.76
Gross Profit							3,751.76
Expense							
Gas & Oil/Propane - WG							
Bill	08/29/2018		Honstein Oil & Distr...	Inv 4625		Accounts Pay...	534.15
Total Gas & Oil/Propane - WG							534.15
Business Management Contract							
Check	08/14/2018	13055	Harness Funeral Ho...	August Contr...		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Bill	08/12/2018		Blue Cross Blue Shi...	9/1/18-10/1/18		Accounts Pay...	2,543.15
Bill	08/12/2018		Dearborn National L...	7/1/18-9/30/18		Accounts Pay...	39.60
Total Insurance - Health -WG							2,582.75
Machinery / Equip Repair - WG							
Bill	08/12/2018		Chesbro Electric	12486		Accounts Pay...	145.17
Bill	08/14/2018		Michelena Automoti...			Accounts Pay...	67.92
Bill	08/14/2018		Heartand Kubota, L...	Mowers		Accounts Pay...	418.55
Total Machinery / Equip Repair - WG							631.64
Office Supplies							
Bill	08/14/2018		Pine Cove Consulting	Computer Fir...		Accounts Pay...	8.98
Bill	08/29/2018		Visa	Postage		Accounts Pay...	7.25
Total Office Supplies							16.23
Rental							
Bill	08/14/2018		Scantling PortableT...			Accounts Pay...	75.00
Total Rental							75.00
Utilities - WG							
Phone - WG							
Bill	08/14/2018		Verizon Wireless	542011074-0...		Accounts Pay...	169.07
Total Phone - WG							169.07

Johnson County Cemetery District Profit & Loss Detail August 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Utilities - WG							
Invoice	08/01/2018	3207	Sexton	Sexton portio...		Accounts Rec...	-111.85
Bill	08/14/2018		Montana Dakota Uti...			Accounts Pay...	23.01
Bill	08/14/2018		Montana Dakota Uti...			Accounts Pay...	22.32
Bill	08/14/2018		City of Buffalo			Accounts Pay...	219.85
Total Utilities - WG							153.33
Total Utilities - WG							322.40
Miscellaneous							
Advertising							
Bill	08/12/2018		Buffalo Bulletin			Accounts Pay...	193.50
Total Advertising							193.50
Cem Maint - Other Repairs - WG							
Bill	08/12/2018		2M COMPANY INC.			Accounts Pay...	443.71
Bill	08/12/2018		Ace Hardware			Accounts Pay...	130.29
Bill	08/12/2018		Bloedorn Lumber C...			Accounts Pay...	11.03
Bill	08/12/2018		Big Horn Co-Op Ma...			Accounts Pay...	34.38
Total Cem Maint - Other Repairs - WG							619.41
Landfill							
Bill	08/12/2018		Bald Mountain Sanit...	August		Accounts Pay...	60.00
Total Landfill							60.00
Travel							
Bill	08/29/2018		Visa	Kaycee Meeti...		Accounts Pay...	76.63
Total Travel							76.63
Total Miscellaneous							949.54
Payroll Expenses - WG							
Paycheck	08/31/2018	13082	Cameron Spade			First Northern ...	669.50
Paycheck	08/31/2018	13082	Cameron Spade			First Northern ...	0.00
Paycheck	08/31/2018	13083	Dennette R Mondeau			First Northern ...	824.00
Paycheck	08/31/2018	13083	Dennette R Mondeau			First Northern ...	0.00
Paycheck	08/31/2018	13084	Ian S. Cohoon			First Northern ...	1,457.50
Paycheck	08/31/2018	13084	Ian S. Cohoon			First Northern ...	0.00
Paycheck	08/31/2018	13085	Joshua C. Cohoon			First Northern ...	395.00
Paycheck	08/31/2018	13085	Joshua C. Cohoon			First Northern ...	0.00
Paycheck	08/31/2018	13086	Max S Kessler			First Northern ...	905.00
Paycheck	08/31/2018	13086	Max S Kessler			First Northern ...	0.00
Paycheck	08/31/2018	13087	Megan Boggs			First Northern ...	2,781.00
Paycheck	08/31/2018	13087	Megan Boggs			First Northern ...	0.00
Paycheck	08/31/2018	13088	Richie Ashburn			First Northern ...	480.00
Paycheck	08/31/2018	13088	Richie Ashburn			First Northern ...	0.00
Paycheck	08/31/2018	13089	Shawn C Fender			First Northern ...	1,510.00
Paycheck	08/31/2018	13089	Shawn C Fender			First Northern ...	0.00
Paycheck	08/31/2018	13090	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	08/31/2018	13090	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							12,627.00

Johnson County Cemetery District
Profit & Loss Detail
August 2018

Type	Date	Num	Name	Memo	Cir	Split	Amount
Payroll Tax Expense - WG							
Paycheck	08/31/2018	13082	Cameron Spade			First Northern ...	41.50
Paycheck	08/31/2018	13082	Cameron Spade			First Northern ...	9.71
Paycheck	08/31/2018	13083	Dennette R Mondeau			First Northern ...	51.09
Paycheck	08/31/2018	13083	Dennette R Mondeau			First Northern ...	11.95
Paycheck	08/31/2018	13084	Ian S. Cohoon			First Northern ...	90.37
Paycheck	08/31/2018	13084	Ian S. Cohoon			First Northern ...	21.13
Paycheck	08/31/2018	13085	Joshua C. Cohoon			First Northern ...	24.49
Paycheck	08/31/2018	13085	Joshua C. Cohoon			First Northern ...	5.73
Paycheck	08/31/2018	13086	Max S Kessler			First Northern ...	56.11
Paycheck	08/31/2018	13086	Max S Kessler			First Northern ...	13.12
Paycheck	08/31/2018	13087	Megan Boggs			First Northern ...	172.42
Paycheck	08/31/2018	13087	Megan Boggs			First Northern ...	40.33
Paycheck	08/31/2018	13088	Richie Ashburn			First Northern ...	29.76
Paycheck	08/31/2018	13088	Richie Ashburn			First Northern ...	6.96
Paycheck	08/31/2018	13089	Shawn C Fender			First Northern ...	93.62
Paycheck	08/31/2018	13089	Shawn C Fender			First Northern ...	21.90
Paycheck	08/31/2018	13090	Timothy A Lohse			First Northern ...	223.51
Paycheck	08/31/2018	13090	Timothy A Lohse			First Northern ...	52.28
Total Payroll Tax Expense - WG							965.98
Workers Compensation - WG							
Paycheck	08/31/2018	13082	Cameron Spade			First Northern ...	20.55
Paycheck	08/31/2018	13083	Dennette R Mondeau			First Northern ...	25.30
Paycheck	08/31/2018	13084	Ian S. Cohoon			First Northern ...	44.75
Paycheck	08/31/2018	13085	Joshua C. Cohoon			First Northern ...	12.13
Paycheck	08/31/2018	13086	Max S Kessler			First Northern ...	27.87
Paycheck	08/31/2018	13087	Megan Boggs			First Northern ...	85.38
Paycheck	08/31/2018	13088	Richie Ashburn			First Northern ...	14.78
Paycheck	08/31/2018	13089	Shawn C Fender			First Northern ...	46.51
Paycheck	08/31/2018	13090	Timothy A Lohse			First Northern ...	110.67
Total Workers Compensation - WG							387.94
Capital Outlay - WG							
Bill	08/14/2018		Winsupply of Sherid...	363784 00		Accounts Pay...	105.91
Total Capital Outlay - WG							105.91
Gas & Oil/Propane - KC							
Bill	08/14/2018		R5, Inc.	2710 & 2047		Accounts Pay...	58.80
Total Gas & Oil/Propane - KC							58.80
Utilities - KC							
Bill	08/14/2018		Powder River Energ...			Accounts Pay...	37.12
Bill	08/14/2018		Powder River Energ...			Accounts Pay...	0.00
Bill	08/14/2018		Powder River Energ...			Accounts Pay...	0.00
Bill	08/14/2018		Town of Kaycee	190-00		Accounts Pay...	32.59
Total Utilities - KC							69.71
Miscellaneous - KC							
Cem Maint - Other Repairs - KC							
Bill	08/14/2018		Powder River Cons...	Irrigation		Accounts Pay...	136.81
Total Cem Maint - Other Repairs - KC							136.81
Total Miscellaneous - KC							136.81
Total Expense							22,963.86
Net Ordinary Income							-19,212.10
Net Income							-19,212.10

Johnson County Cemetery District Profit & Loss Detail September 1 - 9, 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Expense							
Insurance - Health -WG							
Bill	09/09/2018		Delta Dental of Wyo...	Megan Boggs		Accounts Pay...	384.00
Total Insurance - Health -WG							384.00
Machinery / Equip Repair - WG							
Bill	09/09/2018		Heartand Kubota, L...			Accounts Pay...	143.50
Bill	09/09/2018		O'Reilly Auto Parts	Cust 1640189		Accounts Pay...	180.34
Total Machinery / Equip Repair - WG							323.84
Shop/Cemetery Supplies-WG							
Bill	09/09/2018		Ace Hardware			Accounts Pay...	236.51
Bill	09/09/2018		CPS distributors, inc			Accounts Pay...	67.56
Total Shop/Cemetery Supplies-WG							304.07
Utilities - WG							
Utilities - WG							
Invoice	09/04/2018	3214	Sexton	Sexton portio...		Accounts Rec...	-140.71
Bill	09/09/2018		Montana Dakota Uti...	House		Accounts Pay...	18.44
Bill	09/09/2018		Montana Dakota Uti...	Shop		Accounts Pay...	18.95
Total Utilities - WG							-103.32
Total Utilities - WG							-103.32
Miscellaneous							
Cem Maint - Other Repairs - WG							
Bill	09/09/2018		Bloedorn Lumber C...			Accounts Pay...	151.33
Total Cem Maint - Other Repairs - WG							151.33
Landfill							
Bill	09/09/2018		Bald Mountain Sanit...	15789		Accounts Pay...	60.00
Total Landfill							60.00
Mileage							
Bill	09/09/2018		Nancy Elm	August		Accounts Pay...	50.00
Total Mileage							50.00
Total Miscellaneous							261.33
Capital Outlay - WG							
Bill	09/09/2018		Mr. Fix It	Log Building ...		Accounts Pay...	1,884.14
Bill	09/09/2018		Mr. Fix It	Log Building ...		Accounts Pay...	1,747.71
Total Capital Outlay - WG							3,631.85
Total Expense							4,801.77
Net Ordinary Income							-4,801.77
Net Income							-4,801.77