

Johnson County Cemetery District
Profit & Loss Detail
September 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Sales of Spaces							
Invoice	09/25/2018	3215	Silbernagel, Kevin	Space(s) in ...		Accounts Rec...	900.00
Invoice	09/25/2018	3216	Foust, Terry	Space(s) in ...		Accounts Rec...	3,000.00
Invoice	09/28/2018	3217	Vanatta, Hal	Space(s) in ...		Accounts Rec...	600.00
Total Sales of Spaces							4,500.00
Interest Income							
Deposit	09/30/2018			Interest		First Northern ...	2.86
Total Interest Income							2.86
Donations/Other Income							
Invoice	09/28/2018	3219	Reub, Dustin	Cemetery Le...		Accounts Rec...	920.00
Total Donations/Other Income							920.00
Total Income							5,422.86
Gross Profit							5,422.86
Expense							
Gas & Oil/Propane - WG							
Check	09/11/2018	13108	Big Horn Co-Op Ma...			First Northern ...	17.36
Bill	09/28/2018		Honstein Oil & Distr...	Acct JCCEM		Accounts Pay...	934.12
Total Gas & Oil/Propane - WG							951.48
Business Management Contract							
Check	09/11/2018	13107	Harness Funeral Ho...			First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Bill	09/09/2018		Delta Dental of Wyo...	Megan Boggs		Accounts Pay...	384.00
Bill	09/28/2018		Dearborn National L...	Premium		Accounts Pay...	3.00
Bill	09/28/2018		Blue Cross Blue Shi...	10/2018-11/2...		Accounts Pay...	2,543.15
Total Insurance - Health -WG							2,930.15
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
Rental							
Check	09/11/2018	13110	Scantling PortableT...	INV 3438		First Northern ...	75.00
Total Rental							75.00
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							
Phone - WG							
Bill	09/11/2018		Verizon Wireless	9813488157		Accounts Pay...	174.08
Total Phone - WG							174.08

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Type	Date	Num	Name	Memo	Clr	Split	Amount
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
Bill	09/11/2018		Rocky Mountain Po...	56652401-00...		Accounts Pay...	1,005.42
Invoice	09/28/2018	3218	Sexton	Sexton portio...		Accounts Rec...	-116.98
Total Utilities - WG							785.12
Total Utilities - WG							959.20
Miscellaneous							
Advertising							
Bill	09/11/2018		Tim Lohse	Donation to J...		Accounts Pay...	20.00
Total Advertising							20.00
Cem Maint - Other Repairs - WG							
Bill	09/09/2018		Bloedorn Lumber C...			Accounts Pay...	151.33
Bill	09/11/2018		Powder River Fenci...	Cemetery Ga...		Accounts Pay...	2,418.95
Total Cem Maint - Other Repairs - WG							2,570.28
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							2,700.28
Payroll Expenses - WG							
Paycheck	09/30/2018	13111	Dennette R Mondeau			First Northern ...	824.00
Paycheck	09/30/2018	13111	Dennette R Mondeau			First Northern ...	0.00
Paycheck	09/30/2018	13112	Megan Boggs			First Northern ...	2,781.00
Paycheck	09/30/2018	13112	Megan Boggs			First Northern ...	0.00
Paycheck	09/30/2018	13113	Richie Ashburn			First Northern ...	705.00
Paycheck	09/30/2018	13113	Richie Ashburn			First Northern ...	0.00
Paycheck	09/30/2018	13114	Shawn C Fender			First Northern ...	1,120.00
Paycheck	09/30/2018	13114	Shawn C Fender			First Northern ...	30.00
Paycheck	09/30/2018	13114	Shawn C Fender			First Northern ...	0.00
Paycheck	09/30/2018	13115	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	09/30/2018	13115	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							9,065.00
Payroll Tax Expense - WG							
Paycheck	09/30/2018	13111	Dennette R Mondeau			First Northern ...	51.08
Paycheck	09/30/2018	13111	Dennette R Mondeau			First Northern ...	11.94
Paycheck	09/30/2018	13112	Megan Boggs			First Northern ...	172.43
Paycheck	09/30/2018	13112	Megan Boggs			First Northern ...	40.32
Paycheck	09/30/2018	13113	Richie Ashburn			First Northern ...	43.71
Paycheck	09/30/2018	13113	Richie Ashburn			First Northern ...	10.22
Paycheck	09/30/2018	13114	Shawn C Fender			First Northern ...	71.30
Paycheck	09/30/2018	13114	Shawn C Fender			First Northern ...	16.67
Paycheck	09/30/2018	13115	Timothy A Lohse			First Northern ...	223.51
Paycheck	09/30/2018	13115	Timothy A Lohse			First Northern ...	52.27
Total Payroll Tax Expense - WG							693.45

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Accrual Basis

Johnson County Cemetery District
Profit & Loss Detail
September 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Workers Compensation - WG							
Paycheck	09/30/2018	13111	Dennette R Mondeau			First Northern ...	25.30
Paycheck	09/30/2018	13112	Megan Boggs			First Northern ...	85.38
Paycheck	09/30/2018	13113	Richie Ashburn			First Northern ...	21.71
Paycheck	09/30/2018	13114	Shawn C Fender			First Northern ...	35.42
Paycheck	09/30/2018	13115	Timothy A Lohse			First Northern ...	110.67
Total Workers Compensation - WG							278.48
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
Bill	09/11/2018		Ramaker and Asso...	62022		Accounts Pay...	4,750.00
Total Capital Outlay - WG							8,381.85
Utilities - KC							
Bill	09/11/2018		Town of Kaycee	190-00		Accounts Pay...	62.06
Check	09/11/2018	13109	Powder River Energ...	METER U4411		First Northern ...	38.88
Check	09/11/2018	13109	Powder River Energ...			First Northern ...	0.00
Check	09/11/2018	13109	Powder River Energ...			First Northern ...	0.00
Total Utilities - KC							100.94
Total Expense							30,263.74
Net Ordinary Income							-24,840.88
Net Income							-24,840.88

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 Accrual Basis

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

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Sales of Spaces							
Invoice	10/05/2018	3220	Woodward, Bill and ...	Space(s) in ...		Accounts Rec...	600.00
Total Sales of Spaces							600.00
Donations/Other Income							
General Journal	10/05/2018			Tree Grant		First Northern ...	3,000.00
Total Donations/Other Income							3,000.00
Total Income							3,600.00
Gross Profit							3,600.00
Expense							
Accounting-Attorney							
Bill	10/09/2018		Cloud Peak Accoun...	Audit Progres...		Accounts Pay...	1,200.00
Total Accounting-Attorney							1,200.00
Business Management Contract							
Check	10/09/2018	13122	Harness Funeral Ho...	October Cont...		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Bill	10/09/2018		Blue Cross Blue Shi...	November		Accounts Pay...	2,992.91
Bill	10/09/2018		Delta Dental of Wyo...	Tim Lohse		Accounts Pay...	768.00
Total Insurance - Health -WG							3,760.91
Machinery / Equip Repair - WG							
Bill	10/09/2018		Michelena Automoti...	Cust 378		Accounts Pay...	1.98
Total Machinery / Equip Repair - WG							1.98
Office Supplies							
Bill	10/09/2018		Pine Cove Consulting	Inv 6771C		Accounts Pay...	8.98
Bill	10/09/2018		Visa			Accounts Pay...	3.96
Bill	10/09/2018		Visa			Accounts Pay...	19.49
Total Office Supplies							32.43
Shop/Cemetery Supplies-WG							
Bill	10/09/2018		Ace Hardware	Irrigation		Accounts Pay...	15.90
Bill	10/09/2018		Visa	Irrigation Sup...		Accounts Pay...	142.41
Total Shop/Cemetery Supplies-WG							158.31
Utilities - WG							
Phone - WG							
Bill	10/09/2018		Verizon Wireless	9815348132		Accounts Pay...	169.25
Total Phone - WG							169.25
Utilities - WG							
Bill	10/09/2018		City of Buffalo			Accounts Pay...	39.75
Bill	10/09/2018		City of Buffalo			Accounts Pay...	99.10
Bill	10/09/2018		Montana Dakota Uti...			Accounts Pay...	24.43
Bill	10/09/2018		Montana Dakota Uti...			Accounts Pay...	20.98
Bill	10/09/2018		Rocky Mountain Po...			Accounts Pay...	932.53
Total Utilities - WG							1,116.79
Total Utilities - WG							1,286.04

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 Accrual Basis

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

Type	Date	Num	Name	Memo	Clr	Split	Amount
Miscellaneous							
Cem Maint - Other Repairs - WG							
Bill	10/09/2018		Ace Hardware	4720		Accounts Pay...	25.96
Bill	10/09/2018		Bloedorn Lumber C...	35252		Accounts Pay...	18.56
Total Cem Maint - Other Repairs - WG							44.52
Landfill							
Bill	10/09/2018		Bald Mountain Sanit...	October		Accounts Pay...	60.00
Total Landfill							60.00
Mileage							
Check	10/09/2018	13123	Nancy Elm	October Travel		First Northern ...	50.00
Total Mileage							50.00
Tree Trimming & Misc. - WG							
Bill	10/09/2018		Visa	Tree Wrap		Accounts Pay...	17.85
Total Tree Trimming & Misc. - WG							17.85
Total Miscellaneous							172.37
Capital Outlay - WG							
Bill	10/09/2018		Ace Hardware	Road Job		Accounts Pay...	144.99
Bill	10/09/2018		Bloedorn Lumber C...	Road Project		Accounts Pay...	23.02
Bill	10/09/2018		Barnum	Road Project		Accounts Pay...	127,260.00
Bill	10/09/2018		Powder River Seam...	Johnson Co ...		Accounts Pay...	1,234.00
Bill	10/09/2018		Ramaker and Asso...	Inv 63194		Accounts Pay...	2,375.00
Total Capital Outlay - WG							131,037.01
Utilities - KC							
Bill	10/09/2018		Town of Kaycee	190-00		Accounts Pay...	53.81
Total Utilities - KC							53.81
Miscellaneous - KC							
Grave Openings - KC							
Bill	10/09/2018		Elm Construction	Jarrard		Accounts Pay...	500.00
Total Grave Openings - KC							500.00
Total Miscellaneous - KC							500.00
Total Expense							141,702.86
Net Ordinary Income							-138,102.86
Net Income							-138,102.86

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

Ordinary Income/Expense	9/2018	YTD Budget	25%	Annual Budget
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	0.00	825.00	41.25%	2,000.00
Sales of Spaces	4,500.00	10,500.00	131.25%	8,000.00
Interest Income	2.86	339.71	2.65%	12,800.00
Donations/Other Income	920.00	920.00	38.37%	2,000.00
Total Income	5,422.86	12,584.71	38.37%	32,800.00
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	951.48	3,088.43	61.77%	5,000.00
Funeral Home Contract	3,500.00	10,500.00	25.0%	42,000.00
Insurance - Health -WG	2,930.15	8,092.65	22.48%	36,000.00
Insurance - Property - WG	0.00	0.00	0.0%	9,000.00
Machinery / Equip Repair - WG	323.84	3,164.92	79.12%	4,000.00
Office Supplies	0.00	338.99	13.56%	2,500.00
Rental	75.00	225.00	22.5%	1,000.00
Shop/Cemetery Supplies-WG	304.07	333.07	22.21%	1,500.00
Utilities - WG				
Phone/Internet - WG	174.08	512.42	21.35%	2,400.00
Utilities - WG	785.12	3,039.40	25.33%	12,000.00
Miscellaneous - WG				
Advertising	20.00	351.50	50.21%	700.00
Cem Maint - Other Repairs - WG	2,570.28	3,287.72	54.8%	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	180.00	18.0%	1,000.00
Mileage	50.00	100.00	8.33%	1,200.00
Travel	0.00	76.63	5.11%	1,500.00
Tree Trimming & Misc. - WG	0.00	0.00	0.0%	30,000.00
Payroll Expenses - WG	8,241.00	32,153.50	31.52%	102,000.00
Payroll Tax Expense - WG	630.43	2,459.75	30.75%	8,000.00
Workers Compensation - WG	253.18	987.83	24.7%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	8,381.85	12,087.76	4.03%	300,000.00

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

	<u>9/2018</u>	<u>YTD Budget</u>	<u>25%</u>	<u>Annual Budget</u>
Gas & Oil/Propane - KC	0.00	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	100.94	244.32	12.22%	2,000.00
Miscellaneous - KC				
Cem Maint - Other Repairs - KC	0.00	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	2,472.00	24.72%	10,000.00
Payroll Tax Expense - KC	63.02	189.10	23.64%	800.00
Workers Comp - KC	25.30	75.90	18.98%	400.00
Total Expense	<u>30,263.74</u>	<u>85,399.07</u>	<u>13.6%</u>	<u>627,950.00</u>
Current Assets	9/30/2018		10/9/2018	
Checking/Savings				
First Northern Bank -700561	43,251.30		(99,480.86)	
Bank of Buffalo -01 0900015 8	172,420.12		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>1,593,850.54</u>		<u>1,451,118.38</u>	
Other Current Assets	3,975.00		975.00	
Undeposited Funds	1,636.98			
Total Other Current Assets	<u>5,611.98</u>		<u>-</u>	
Total Current Assets	<u>1,599,462.52</u>		<u>1,452,093.38</u>	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover			<u>297,444.88</u>	