

Johnson County Cemetery District
Profit & Loss Detail
October 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Grave Openings							
Invoice	10/25/2018	3223	Kane Funeral Servi...	open/close gr...		Accounts Rec...	250.00
Total Grave Openings							250.00
Sales of Spaces							
Invoice	10/31/2018	3220	Woodward, Bill and ...	Space(s) in ...		Accounts Rec...	600.00
Invoice	10/31/2018	3222	Urruty,Kathy and Jo...	Space(s) in ...		Accounts Rec...	1,500.00
Total Sales of Spaces							2,100.00
Interest Income							
Deposit	10/12/2018			Interest		CD ANB 8105...	256.37
Deposit	10/25/2018			Interest		Bank of Buffal...	24.80
Deposit	10/31/2018			Interest		First Northern ...	2.96
Total Interest Income							284.13
Donations/Other Income							
General Journal	10/05/2018			Tree Grant		First Northern ...	3,000.00
Total Donations/Other Income							3,000.00
Total Income							5,634.13
Gross Profit							5,634.13
Expense							
Accounting-Attorney							
Bill	10/09/2018		Cloud Peak Accoun...	Audit Progres...		Accounts Pay...	1,200.00
Total Accounting-Attorney							1,200.00
Gas & Oil/Propane - WG							
Bill	10/31/2018		Honstein Oil & Distr...	INV 004914		Accounts Pay...	692.79
Total Gas & Oil/Propane - WG							692.79
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
Bill	10/31/2018		Kelco Supply Comp...	INV C118158...		Accounts Pay...	272.34
Total Shop/Cemetery Supplies-WG							430.65

Johnson County Cemetery District

Profit & Loss Detail

October 2018

11/12/18

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount
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
Invoice	10/31/2018	3221	Sexton	Sexton portio...		Accounts Rec...	-97.02
Total Utilities - WG							1,019.77
Total Utilities - WG							1,189.02
Miscellaneous							
Advertising							
Bill	10/09/2018		Buffalo Bulletin	Big Horn Sur...		Accounts Pay...	325.76
Total Advertising							325.76
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	VOID: Octob...	X	First Northern ...	0.00
Total Mileage							0.00
Tree Trimming & Misc. - WG							
Bill	10/09/2018		Visa	Tree Wrap		Accounts Pay...	17.85
Total Tree Trimming & Misc. - WG							17.85
Total Miscellaneous							448.13
Payroll Expenses - WG							
Paycheck	10/31/2018	13145	Dennette R Mondeau			First Northern ...	824.00
Paycheck	10/31/2018	13145	Dennette R Mondeau			First Northern ...	0.00
Paycheck	10/31/2018	13146	Megan Boggs			First Northern ...	2,781.00
Paycheck	10/31/2018	13146	Megan Boggs			First Northern ...	0.00
Paycheck	10/31/2018	13147	Shawn C Fender			First Northern ...	655.00
Paycheck	10/31/2018	13147	Shawn C Fender			First Northern ...	0.00
Paycheck	10/31/2018	13148	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	10/31/2018	13148	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							7,865.00
Payroll Tax Expense - WG							
Paycheck	10/31/2018	13145	Dennette R Mondeau			First Northern ...	51.09
Paycheck	10/31/2018	13145	Dennette R Mondeau			First Northern ...	11.95
Paycheck	10/31/2018	13146	Megan Boggs			First Northern ...	172.42
Paycheck	10/31/2018	13146	Megan Boggs			First Northern ...	40.33
Paycheck	10/31/2018	13147	Shawn C Fender			First Northern ...	40.61
Paycheck	10/31/2018	13147	Shawn C Fender			First Northern ...	9.50
Paycheck	10/31/2018	13148	Timothy A Lohse			First Northern ...	223.51
Paycheck	10/31/2018	13148	Timothy A Lohse			First Northern ...	52.27
Total Payroll Tax Expense - WG							601.68

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Type	Date	Num	Name	Memo	Clr	Split	Amount
Workers Compensation - WG							
Check	10/12/2018	13154	Wyoming Departme...	Q2 Offage		First Northern ...	18.48
Paycheck	10/31/2018	13145	Dennette R Mondeau			First Northern ...	25.30
Paycheck	10/31/2018	13146	Megan Boggs			First Northern ...	85.38
Paycheck	10/31/2018	13147	Shawn C Fender			First Northern ...	20.17
Paycheck	10/31/2018	13148	Timothy A Lohse			First Northern ...	110.67
Total Workers Compensation - WG							260.00
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
Bill	10/09/2018		Bighorn Surveying ...	Road Project		Accounts Pay...	7,222.50
Total Capital Outlay - WG							138,259.51
Utilities - KC							
Bill	10/09/2018		Town of Kaycee	190-00		Accounts Pay...	53.81
Bill	10/31/2018		Powder River Energ...	12234900		Accounts Pay...	42.93
Bill	10/31/2018		Powder River Energ...	12234900		Accounts Pay...	0.00
Bill	10/31/2018		Powder River Energ...	12234900		Accounts Pay...	0.00
Total Utilities - KC							96.74
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							158,838.84
Net Ordinary Income							-153,204.71
Net Income							-153,204.71

Johnson County Cemetery District
Profit & Loss Detail
 November 1 - 13, 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Expense							
Business Management Contract							
Check	11/13/2018	13174	Harness Funeral Ho...			First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Bill	11/13/2018		Blue Cross Blue Shi...	12/1/2018 - 1...		Accounts Pay...	2,992.91
Total Insurance - Health -WG							2,992.91
Machinery / Equip Repair - WG							
Bill	11/13/2018		O'Reilly Auto Parts	Inv 449-211511		Accounts Pay...	55.99
Total Machinery / Equip Repair - WG							55.99
Office Supplies							
Bill	11/13/2018		DW&K, LLC			Accounts Pay...	10.98
Bill	11/13/2018		Visa			Accounts Pay...	243.90
Total Office Supplies							254.88
Rental							
Bill	11/13/2018		Scantling PortableT...			Accounts Pay...	75.00
Total Rental							75.00
Utilities - WG							
Phone - WG							
Bill	11/13/2018		Verizon Wireless	542011074-0...		Accounts Pay...	174.53
Total Phone - WG							174.53
Utilities - WG							
Bill	11/13/2018		City of Buffalo			Accounts Pay...	372.19
Bill	11/13/2018		Montana Dakota Uti...			Accounts Pay...	37.29
Bill	11/13/2018		Montana Dakota Uti...			Accounts Pay...	35.64
Bill	11/13/2018		Rocky Mountain Po...	56652401-00...		Accounts Pay...	197.82
Total Utilities - WG							642.94
Total Utilities - WG							817.47
Miscellaneous							
Cem Maint - Other Repairs - WG							
Bill	11/13/2018		Ace Hardware	Acct 4720		Accounts Pay...	5.60
Bill	11/13/2018		Bloedorn Lumber C...			Accounts Pay...	34.62
Bill	11/13/2018		Visa			Accounts Pay...	25.34
Bill	11/13/2018		Visa			Accounts Pay...	75.78
Total Cem Maint - Other Repairs - WG							141.34
Landfill							
Bill	11/13/2018		Bald Mountain Sanit...	Nov		Accounts Pay...	60.00
Total Landfill							60.00
Mileage							
Check	11/13/2018	13173	Nancy Elm	Nov Mileage		First Northern ...	50.00
Total Mileage							50.00
Total Miscellaneous							251.34
Capital Outlay - WG							
Bill	11/13/2018		Carlat Construction	Upper Pump		Accounts Pay...	88.96
Bill	11/13/2018		Myers Construction,...	Inv 9806		Accounts Pay...	3,800.00
Bill	11/13/2018		Ramaker and Asso...			Accounts Pay...	7,075.00
Total Capital Outlay - WG							10,963.96

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 11/12/18
 Accrual Basis

Johnson County Cemetery District
Profit & Loss Detail
 November 1 - 13, 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Utilities - KC							
Bill	11/13/2018		Town of Kaycee			Accounts Pay...	32.59
Check	11/13/2018	13172	Powder River Energ...			First Northern ...	43.57
Check	11/13/2018	13172	Powder River Energ...			First Northern ...	0.00
Check	11/13/2018	13172	Powder River Energ...			First Northern ...	0.00
Total Utilities - KC							76.16
Miscellaneous - KC							
Cem Maint - Other Repairs - KC							
Bill	11/13/2018		Ace Hardware	Acct 4720		Accounts Pay...	21.97
Bill	11/13/2018		Visa			Accounts Pay...	25.34
Total Cem Maint - Other Repairs - KC							47.31
Total Miscellaneous - KC							47.31
Capital Outlay - KC							
Check	11/06/2018	13155	Town of Kaycee	Deed		First Northern ...	495.00
Total Capital Outlay - KC							495.00
Total Expense							19,530.02
Net Ordinary Income							-19,530.02
Net Income							-19,530.02

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

	<u>10/2018</u>	<u>YTD Budget</u>	<u>33.33%</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
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	250.00	1,075.00	53.75%	2,000.00
Sales of Spaces	2,100.00	12,600.00	157.5%	8,000.00
Interest Income	284.13	623.84	4.87%	12,800.00
Donations/Other Income	3,000.00	3,920.00	55.55%	2,000.00
Total Income	<u>5,634.13</u>	<u>18,218.84</u>	<u>55.55%</u>	<u>32,800.00</u>
Expense				
Accounting-Attorney	1,200.00	2,180.00	21.8%	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	692.79	3,781.22	75.62%	5,000.00
Funeral Home Contract	3,500.00	14,000.00	33.33%	42,000.00
Insurance - Health -WG	3,760.91	11,853.56	32.93%	36,000.00
Insurance - Property - WG	0.00	0.00	0.0%	9,000.00
Machinery / Equip Repair - WG	1.98	3,166.90	79.17%	4,000.00
Office Supplies	32.43	371.42	14.86%	2,500.00
Rental	0.00	225.00	22.5%	1,000.00
Shop/Cemetery Supplies-WG	430.65	763.72	50.92%	1,500.00
Utilities - WG				
Phone/Internet - WG	169.25	681.67	28.4%	2,400.00
Utilities - WG	1,019.77	4,059.17	33.83%	12,000.00
Miscellaneous - WG				
Advertising	325.76	377.26	53.89%	700.00
Cem Maint - Other Repairs - WG	44.52	3,332.24	55.54%	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	240.00	24.0%	1,000.00
Mileage	0.00	100.00	8.33%	1,200.00
Travel	0.00	76.63	5.11%	1,500.00
Tree Trimming & Misc. - WG	17.85	17.85	0.06%	30,000.00
Payroll Expenses - WG	7,041.00	39,194.50	38.43%	102,000.00
Payroll Tax Expense - WG	538.64	2,998.39	37.48%	8,000.00
Workers Compensation - WG	234.70	1,222.53	30.56%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	138,259.51	150,347.27	50.12%	300,000.00

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

	<u>10/2018</u>	<u>YTD Budget</u>	<u>33.33%</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	96.74	341.06	17.05%	2,000.00
Miscellaneous - KC				
Cem Maint - Other Repairs - KC	0.00	136.81	18.24%	750.00
Grave Openings - KC	500.00	500.00	20.0%	2,500.00
Weed Spraying/Fertilizing - KC	0.00	0.00	0.0%	1,000.00
Payroll Expense - KC	824.00	3,296.00	32.96%	10,000.00
Payroll Tax Expense - KC	63.04	252.14	31.52%	800.00
Workers Comp - KC	25.30	101.20	25.3%	400.00
Total Expense	158,838.84	243,937.91	38.85%	627,950.00
Current Assets	10/31/2018		11/13/2018	
Checking/Savings				
First Northern Bank -700561	57,781.58		38,251.56	
Bank of Buffalo -01 0900015 8	2,503.41		2,503.41	
CD ANB 8105330	254,540.01		254,540.01	
CD FIB 500005991	708,030.59		708,030.59	
CD FIB 500005531	415,864.89		415,864.89	
Total Checking/Savings	1,438,720.48		1,419,190.46	
Other Current Assets				
Undeposited Funds	75.00		75.00	
Undeposited Funds	250.00		250.00	
Total Other Current Assets	325.00		-	
Total Current Assets	1,439,045.48		1,419,515.46	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover			297,444.88	