

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

	<u>11/2018</u>	<u>YTD Budget</u>	<u>41.6%</u>	<u>Annual Budget</u>
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
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	1,075.00	53.75%	2,000.00
Sales of Spaces	300.00	12,900.00	161.25%	8,000.00
Interest Income	0.00	623.84	4.87%	12,800.00
Donations/Other Income	0.00	3,920.00	56.46%	2,000.00
<b>Total Income</b>	<u>300.00</u>	<u>18,518.84</u>	<u>56.46%</u>	<u>32,800.00</u>
<b>Expense</b>				
Accounting-Attorney	0.00	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	0.00	3,781.22	75.62%	5,000.00
Funeral Home Contract	3,500.00	17,500.00	41.67%	42,000.00
Insurance - Health -WG	2,992.91	14,846.47	41.24%	36,000.00
Insurance - Property - WG	8,670.00	8,670.00	96.33%	9,000.00
Machinery / Equip Repair - WG	55.99	3,222.89	80.57%	4,000.00
Office Supplies	254.88	626.30	25.05%	2,500.00
Rental	75.00	300.00	30.0%	1,000.00
Shop/Cemetery Supplies-WG	0.00	763.72	50.92%	1,500.00
Utilities - WG				
Phone/Internet - WG	174.53	856.20	35.68%	2,400.00
Utilities - WG	642.94	4,702.11	39.18%	12,000.00
Miscellaneous - WG				
Advertising	0.00	377.26	53.89%	700.00
Cem Maint - Other Repairs - WG	141.34	3,473.58	57.89%	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	300.00	30.0%	1,000.00
Mileage	50.00	150.00	12.5%	1,200.00
Travel	0.00	76.63	5.11%	1,500.00
Tree Trimming & Misc. - WG	0.00	17.85	0.06%	30,000.00
Payroll Expenses - WG	6,606.00	45,800.50	44.9%	102,000.00
Payroll Tax Expense - WG	505.35	3,503.74	43.8%	8,000.00
Workers Compensation - WG	202.83	1,425.36	35.63%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	12,167.13	162,514.40	54.17%	300,000.00

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	<u>11/2018</u>	<u>YTD Budget</u>	<u>41.6%</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	132.56	473.62	23.68%	2,000.00
Miscellaneous - KC				
Cem Maint - Other Repairs - KC	47.31	184.12	24.55%	750.00
Grave Openings - KC	0.00	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	4,120.00	41.2%	10,000.00
Payroll Tax Expense - KC	63.04	315.18	39.4%	800.00
Workers Comp - KC	25.30	126.50	31.63%	400.00
<b>Total Expense</b>	<u>37,191.11</u>	<u>281,129.02</u>	<u>44.77%</u>	<u>627,950.00</u>
<b>Current Assets</b>	11/30/2018		12/11/2018	
<b>Checking/Savings</b>				
First Northern Bank -700561	23,134.23		28,678.64	
Bank of Buffalo -01 0900015 8	2,503.41		2,503.88	
CD ANB 8105330	254,540.01		254,540.01	
CD FIB 500005991	708,030.59		708,030.59	
CD FIB 500005531	415,864.89		417,736.28	
<b>Total Checking/Savings</b>	<u>1,404,073.13</u>		<u>1,411,489.40</u>	
<b>Other Current Assets</b>				
Undeposited Funds	75.00		75.00	
	300.00		-	
<b>Total Other Current Assets</b>	<u>375.00</u>		<u>-</u>	
<b>Total Current Assets</b>	<u>1,404,448.13</u>		<u>1,411,564.40</u>	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
<b>Cash Carryover</b>			297,444.88	

**Johnson County Cemetery District**  
**Profit & Loss Detail**  
 November 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>Sales of Spaces</b>							
Invoice	11/29/2018	3224	Stone, Jayne	Space(s) in ...		Accounts Rec...	300.00
Total Sales of Spaces							300.00
Total Income							300.00
Gross Profit							300.00
<b>Expense</b>							
<b>Business Management Contract</b>							
Check	11/13/2018	13174	Harness Funeral Ho...			First Northern ...	3,500.00
Total Business Management Contract							3,500.00
<b>Insurance - Health -WG</b>							
Bill	11/13/2018		Blue Cross Blue Shi...	12/1/2018 - 1...		Accounts Pay...	2,992.91
Total Insurance - Health -WG							2,992.91
<b>Insurance - Prop/Liab - WG</b>							
Bill	11/28/2018		United Fire Group	Policy 30000...		Accounts Pay...	8,670.00
Total Insurance - Prop/Liab - WG							8,670.00
<b>Machinery / Equip Repair - WG</b>							
Bill	11/13/2018		O'Reilly Auto Parts	Inv 449-211511		Accounts Pay...	55.99
Total Machinery / Equip Repair - WG							55.99
<b>Office Supplies</b>							
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
<b>Rental</b>							
Bill	11/13/2018		Scantling PortableT...			Accounts Pay...	75.00
Total Rental							75.00
<b>Utilities - WG</b>							
<b>Phone - WG</b>							
Bill	11/13/2018		Verizon Wireless	542011074-0...		Accounts Pay...	174.53
Total Phone - WG							174.53
<b>Utilities - WG</b>							
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
<b>Miscellaneous</b>							
<b>Cem Maint - Other Repairs - WG</b>							
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
<b>Landfill</b>							
Bill	11/13/2018		Bald Mountain Sanit...	Nov		Accounts Pay...	60.00
Total Landfill							60.00

**Johnson County Cemetery District**  
**Profit & Loss Detail**  
**November 2018**

Type	Date	Num	Name	Memo	Clr	Split	Amount
<b>Mileage</b>							
Check	11/13/2018	13173	Nancy Elm	Nov Mileage		First Northern ...	50.00
Total Mileage							50.00
Total Miscellaneous							251.34
<b>Payroll Expenses - WG</b>							
Paycheck	11/30/2018	13178	Dennette R Mondeau			First Northern ...	824.00
Paycheck	11/30/2018	13178	Dennette R Mondeau			First Northern ...	0.00
Paycheck	11/30/2018	13179	Megan Boggs			First Northern ...	2,781.00
Paycheck	11/30/2018	13179	Megan Boggs			First Northern ...	0.00
Paycheck	11/30/2018	13180	Shawn C Fender			First Northern ...	220.00
Paycheck	11/30/2018	13180	Shawn C Fender			First Northern ...	0.00
Paycheck	11/30/2018	13181	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	11/30/2018	13181	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							7,430.00
<b>Payroll Tax Expense - WG</b>							
Paycheck	11/30/2018	13178	Dennette R Mondeau			First Northern ...	51.09
Paycheck	11/30/2018	13178	Dennette R Mondeau			First Northern ...	11.95
Paycheck	11/30/2018	13179	Megan Boggs			First Northern ...	172.42
Paycheck	11/30/2018	13179	Megan Boggs			First Northern ...	40.32
Paycheck	11/30/2018	13180	Shawn C Fender			First Northern ...	13.64
Paycheck	11/30/2018	13180	Shawn C Fender			First Northern ...	3.19
Paycheck	11/30/2018	13181	Timothy A Lohse			First Northern ...	223.51
Paycheck	11/30/2018	13181	Timothy A Lohse			First Northern ...	52.27
Total Payroll Tax Expense - WG							568.39
<b>Workers Compensation - WG</b>							
Paycheck	11/30/2018	13178	Dennette R Mondeau			First Northern ...	25.30
Paycheck	11/30/2018	13179	Megan Boggs			First Northern ...	85.38
Paycheck	11/30/2018	13180	Shawn C Fender			First Northern ...	6.78
Paycheck	11/30/2018	13181	Timothy A Lohse			First Northern ...	110.67
Total Workers Compensation - WG							228.13
<b>Capital Outlay - WG</b>							
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
Bill	11/28/2018		Visa	Upper Pump ...		Accounts Pay...	708.17
Total Capital Outlay - WG							11,672.13
<b>Utilities - KC</b>							
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
Check	11/28/2018	13175	Powder River Energ...	12234900		First Northern ...	56.40
Check	11/28/2018	13175	Powder River Energ...	12234900		First Northern ...	0.00
Check	11/28/2018	13175	Powder River Energ...	12234900		First Northern ...	0.00
Total Utilities - KC							132.56
<b>Miscellaneous - KC</b>							
<b>Cem Maint - Other Repairs - KC</b>							
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

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Accrual Basis

### Johnson County Cemetery District

## Profit & Loss Detail

November 2018

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Type	Date	Num	Name	Memo	Clr	Split	Amount
<b>Capital Outlay - KC</b>							
Check	11/06/2018	13155	Town of Kaycee	Deed		First Northern ...	495.00
Total Capital Outlay - KC							495.00
Total Expense							37,191.11
Net Ordinary Income							-36,891.11
<b>Net Income</b>							<b>-36,891.11</b>

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**Johnson County Cemetery District**  
**Profit & Loss Detail**  
 December 1 - 11, 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>Tax Funds</b>							
Deposit	12/10/2018	24314	Johnson County Tr...	December		First Northern ...	14,484.91
Total Tax Funds							14,484.91
Total Income							14,484.91
Gross Profit							14,484.91
<b>Expense</b>							
<b>Accounting-Attorney</b>							
Check	12/10/2018	13185	Cloud Peak Accoun...	ID 11200		First Northern ...	1,200.00
Total Accounting-Attorney							1,200.00
<b>Gas &amp; Oil/Propane - WG</b>							
Check	12/10/2018	13186	Honstein Oil & Distr...	Inv 5258		First Northern ...	695.39
Total Gas & Oil/Propane - WG							695.39
<b>Business Management Contract</b>							
Check	12/10/2018	13188	Harness Funeral Ho...	December		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
<b>Machinery / Equip Repair - WG</b>							
Check	12/10/2018	13184	Bloedorn Lumber C...	Acct 35252		First Northern ...	25.37
Check	12/10/2018	13187	Heartand Kubota, L...	Inv 52822		First Northern ...	4.48
Check	12/10/2018	13189	Michelena Automoti...	Cust 378		First Northern ...	4.99
Check	12/10/2018	13191	O'Reilly Auto Parts	Cust 1640189		First Northern ...	25.05
Total Machinery / Equip Repair - WG							59.89
<b>Rental</b>							
Check	12/10/2018	13194	Scantling PortableT...	December		First Northern ...	85.00
Total Rental							85.00
<b>Shop/Cemetery Supplies-WG</b>							
Check	12/10/2018	13182	Ace Hardware	Acct 4720		First Northern ...	27.77
Total Shop/Cemetery Supplies-WG							27.77
<b>Utilities - WG</b>							
<b>Phone - WG</b>							
Check	12/10/2018	13195	Verizon Wireless	9819118634		First Northern ...	174.53
Total Phone - WG							174.53
<b>Utilities - WG</b>							
Invoice	12/10/2018	3225	Sexton	Sexton portio...		Accounts Rec...	-101.08
Check	12/10/2018	13190	Montana Dakota Uti...			First Northern ...	63.14
Check	12/10/2018	13190	Montana Dakota Uti...			First Northern ...	55.21
Check	12/10/2018	13193	Rocky Mountain Po...	56652401-00...		First Northern ...	3,036.15
Total Utilities - WG							3,053.42
Total Utilities - WG							3,227.95
<b>Miscellaneous</b>							
<b>Landfill</b>							
Check	12/10/2018	13183	Bald Mountain Sanit...	December G...		First Northern ...	60.00
Total Landfill							60.00

