

Johnson County Cemetery District

01/02/19

Profit & Loss Detail

Accrual Basis

December 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Tax Funds							
Deposit	12/10/2018	24314	Johnson County Tr...	December		First Northern ...	14,484.91
Total Tax Funds							14,484.91
Grave Openings							
Invoice	12/19/2018	3228	Van Auken	open/close gr...		Accounts Rec...	75.00
Total Grave Openings							75.00
Sales of Spaces							
Invoice	12/18/2018	3226	Gibbs, William	Space(s) in ...		Accounts Rec...	1,500.00
Invoice	12/19/2018	3227	Sarno, Joseph	Space(s) in ...		Accounts Rec...	600.00
Total Sales of Spaces							2,100.00
Interest Income							
Deposit	12/31/2018			Interest		First Northern ...	6.15
Total Interest Income							6.15
Total Income							16,666.06
Gross Profit							16,666.06
Expense							
Accounting-Attorney							
Check	12/10/2018	13185	Cloud Peak Accoun...	ID 11200		First Northern ...	1,200.00
Total Accounting-Attorney							1,200.00
Gas & Oil/Propane - WG							
Check	12/10/2018	13186	Honstein Oil & Distr...	Inv 5258		First Northern ...	695.39
Total Gas & Oil/Propane - WG							695.39
Business Management Contract							
Check	12/10/2018	13188	Harness Funeral Ho...	December		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Check	12/31/2018	13206	Blue Cross Blue Shi...	VOID: INV 18...	X	First Northern ...	0.00
Check	12/31/2018	13210	Blue Cross Blue Shi...	Inv 18121346...		First Northern ...	2,992.91
Total Insurance - Health -WG							2,992.91
Machinery / Equip Repair - WG							
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
Office Supplies							
Check	12/12/2018	13200	Pine Cove Consulting	INV 7055C		First Northern ...	8.98
Total Office Supplies							8.98
Rental							
Check	12/10/2018	13194	Scantling PortableT...	December		First Northern ...	85.00
Total Rental							85.00
Shop/Cemetery Supplies-WG							
Check	12/10/2018	13182	Ace Hardware	Acct 4720		First Northern ...	27.77
Total Shop/Cemetery Supplies-WG							27.77

Johnson County Cemetery District Profit & Loss Detail December 2018

Type	Date	Num	Name	Memo	Clr	Split	Amount
Utilities - WG							
Phone - WG							
Check	12/10/2018	13195	Verizon Wireless	9819118634		First Northern ...	174.53
Total Phone - WG							174.53
Utilities - WG							
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
Utilities - WG - Other							
Check	12/12/2018	13201	City of Buffalo	12.0362.1		First Northern ...	279.38
Check	12/12/2018	13201	City of Buffalo	12.0359.1		First Northern ...	80.71
Total Utilities - WG - Other							360.09
Total Utilities - WG							3,588.04
Miscellaneous							
Landfill							
Check	12/10/2018	13183	Bald Mountain Sanit...	December G...		First Northern ...	60.00
Total Landfill							60.00
Mileage							
Check	12/10/2018	13192	Nancy Elm	December		First Northern ...	50.00
Total Mileage							50.00
Total Miscellaneous							110.00
Payroll Expenses - WG							
Paycheck	12/12/2018	13197	Dennette R Mondeau			First Northern ...	541.42
Paycheck	12/12/2018	13197	Dennette R Mondeau			First Northern ...	0.00
Paycheck	12/12/2018	13198	Megan Boggs			First Northern ...	1,191.12
Paycheck	12/12/2018	13198	Megan Boggs			First Northern ...	0.00
Paycheck	12/12/2018	13199	Timothy A Lohse			First Northern ...	1,624.25
Paycheck	12/12/2018	13199	Timothy A Lohse			First Northern ...	0.00
Paycheck	12/31/2018	13202	Dennette R Mondeau			First Northern ...	824.00
Paycheck	12/31/2018	13202	Dennette R Mondeau			First Northern ...	0.00
Paycheck	12/31/2018	13203	Joshua C. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	12/31/2018	13203	Joshua C. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	12/31/2018	13204	Megan Boggs			First Northern ...	2,781.00
Paycheck	12/31/2018	13204	Megan Boggs			First Northern ...	0.00
Paycheck	12/31/2018	13205	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	12/31/2018	13205	Timothy A Lohse			First Northern ...	0.00
Paycheck	12/31/2018	13209	Joshua C. Cohoon			First Northern ...	66.00
Paycheck	12/31/2018	13209	Joshua C. Cohoon			First Northern ...	0.00
Total Payroll Expenses - WG							10,632.79
Payroll Tax Expense - WG							
Paycheck	12/12/2018	13197	Dennette R Mondeau			First Northern ...	33.57
Paycheck	12/12/2018	13197	Dennette R Mondeau			First Northern ...	7.85
Paycheck	12/12/2018	13198	Megan Boggs			First Northern ...	73.85
Paycheck	12/12/2018	13198	Megan Boggs			First Northern ...	17.27
Paycheck	12/12/2018	13199	Timothy A Lohse			First Northern ...	100.70
Paycheck	12/12/2018	13199	Timothy A Lohse			First Northern ...	23.55
Paycheck	12/31/2018	13202	Dennette R Mondeau			First Northern ...	51.09
Paycheck	12/31/2018	13202	Dennette R Mondeau			First Northern ...	11.95
Paycheck	12/31/2018	13203	Joshua C. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	12/31/2018	13203	Joshua C. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	12/31/2018	13204	Megan Boggs			First Northern ...	172.42
Paycheck	12/31/2018	13204	Megan Boggs			First Northern ...	40.33
Paycheck	12/31/2018	13205	Timothy A Lohse			First Northern ...	223.51
Paycheck	12/31/2018	13205	Timothy A Lohse			First Northern ...	52.28

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Profit & Loss Detail

Accrual Basis

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Type	Date	Num	Name	Memo	Clr	Split	Amount
Paycheck	12/31/2018	13209	Joshua C. Cohoon			First Northern ...	4.09
Paycheck	12/31/2018	13209	Joshua C. Cohoon			First Northern ...	0.95
Total Payroll Tax Expense - WG							813.41
Workers Compensation - WG							
Paycheck	12/12/2018	13197	Dennette R Mondeau			First Northern ...	16.62
Paycheck	12/12/2018	13198	Megan Boggs			First Northern ...	36.57
Paycheck	12/12/2018	13199	Timothy A Lohse			First Northern ...	49.86
Paycheck	12/31/2018	13202	Dennette R Mondeau			First Northern ...	25.30
Paycheck	12/31/2018	13203	Joshua C. Cohoon	VOID:	X	First Northern ...	0.00
Paycheck	12/31/2018	13204	Megan Boggs			First Northern ...	85.38
Paycheck	12/31/2018	13205	Timothy A Lohse			First Northern ...	110.67
Paycheck	12/31/2018	13209	Joshua C. Cohoon			First Northern ...	2.03
Total Workers Compensation - WG							326.43
Capital Outlay - WG							
Check	12/31/2018	13208	Simon Construction	Willow Grove...		First Northern ...	72,759.54
Total Capital Outlay - WG							72,759.54
Utilities - KC							
Check	12/31/2018	13207	Powder River Energ...	12234900		First Northern ...	32.22
Check	12/31/2018	13207	Powder River Energ...	12234900		First Northern ...	0.00
Check	12/31/2018	13207	Powder River Energ...	12234900		First Northern ...	0.00
Total Utilities - KC							32.22
Total Expense							96,832.37
Net Ordinary Income							-80,166.31
Net Income							-80,166.31

Johnson County Cemetery District
Profit & Loss Detail
 January 1 - 9, 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Expense							
Accounting-Attorney							
Check	01/08/2019	13217	Cloud Peak Accoun...	0-16343		First Northern ...	1,000.00
Total Accounting-Attorney							1,000.00
Election Expense							
Check	01/08/2019	13222	Johnson County Cl...	Election Shar...		First Northern ...	1,477.00
Total Election Expense							1,477.00
Gas & Oil/Propane - WG							
Check	01/08/2019	13233	Big Horn Co-Op Ma...	pickup		First Northern ...	54.50
Total Gas & Oil/Propane - WG							54.50
Business Management Contract							
Check	01/08/2019	13220	Harness Funeral Ho...	January Cont...		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Check	01/08/2019	13219	Dearborn National L...	0000520132-1		First Northern ...	36.90
Total Insurance - Health -WG							36.90
Machinery / Equip Repair - WG							
Check	01/03/2019		O'Reilly Auto Parts	1640189		First Northern ...	4.49
Check	01/08/2019	13214	Ace Hardware			First Northern ...	33.70
Check	01/08/2019	13221	Heartand Kubota, L...	Inv 52717		First Northern ...	125.48
Total Machinery / Equip Repair - WG							163.67
Office Supplies							
Check	01/08/2019	13226	Wells Fargo Vender	Printing - RIC...		First Northern ...	449.15
Check	01/08/2019	13227	Visa	#### 3143		First Northern ...	131.71
Check	01/08/2019	13234	DW&K, LLC	Acct 022298...		First Northern ...	14.84
Total Office Supplies							595.70
Rental							
Check	01/03/2019	13230	Scantling PortableT...			First Northern ...	170.00
Total Rental							170.00
Utilities - WG							
Phone - WG							
Check	01/08/2019	13232	Verizon Wireless	542011074-0...		First Northern ...	169.52
Total Phone - WG							169.52
Utilities - WG							
Check	01/03/2019	13229	Montana Dakota Uti...			First Northern ...	75.47
Check	01/03/2019	13229	Montana Dakota Uti...			First Northern ...	63.35
Check	01/08/2019	13218	City of Buffalo			First Northern ...	40.36
Check	01/08/2019	13218	City of Buffalo			First Northern ...	66.79
Check	01/08/2019	13225	Rocky Mountain Po...	56652401-00...		First Northern ...	177.41
Total Utilities - WG							423.38
Total Utilities - WG							592.90
Miscellaneous							
Landfill							
Check	01/08/2019	13215	Bald Mountain Sanit...	January Garb...		First Northern ...	60.00
Total Landfill							60.00

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01/07/19

Accrual Basis

Johnson County Cemetery District
Profit & Loss Detail
 January 1 - 9, 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Mileage							
Check	01/08/2019	13224	Nancy Elm	Jan. Travel		First Northern ...	50.00
Total Mileage							50.00
Tree Trimming & Misc. - WG							
Check	01/08/2019	13223	MTR Ranch Supply			First Northern ...	
Check	01/08/2019	13223	MTR Ranch Supply			First Northern ...	
Check	01/08/2019	13223	MTR Ranch Supply			First Northern ...	191.20
Total Tree Trimming & Misc. - WG							191.20
Total Miscellaneous							301.20
Capital Outlay - WG							
Check	01/08/2019	13216	Bloedorn Lumber C...	35252		First Northern ...	422.50
Total Capital Outlay - WG							422.50
Miscellaneous - KC							
Cem Maint - Other Repairs - KC							
Check	01/08/2019	13223	MTR Ranch Supply			First Northern ...	372.50
Check	01/08/2019	13223	MTR Ranch Supply			First Northern ...	573.60
Total Cem Maint - Other Repairs - KC							946.10
Grave Openings - KC							
Check	01/08/2019	13231	Elm Construction	Ross		First Northern ...	500.00
Total Grave Openings - KC							500.00
Total Miscellaneous - KC							1,446.10
Total Expense							9,760.47
Net Ordinary Income							-9,760.47
Net Income							-9,760.47

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

	<u>12/2018</u>	<u>YTD Budget</u>	<u>50 %</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
Tax Funds	14,484.91	14,484.91	289.7%	5,000.00
Motor Vehicle Fees	0.00	0.00	0.0%	3,000.00
Grave Openings	75.00	1,150.00	57.5%	2,000.00
Sales of Spaces	2,100.00	15,000.00	187.5%	8,000.00
Interest Income	6.15	629.90	4.92%	12,800.00
Donations/Other Income	0.00	3,920.00	107.27%	2,000.00
Total Income	<u>16,666.06</u>	<u>35,184.81</u>	<u>107.27%</u>	<u>32,800.00</u>
Expense				
Accounting-Attorney	1,200.00	3,380.00	33.8%	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	695.39	4,476.61	89.53%	5,000.00
Funeral Home Contract	3,500.00	21,000.00	50.0%	42,000.00
Insurance - Health -WG	2,992.91	17,839.38	49.55%	36,000.00
Insurance - Property - WG	0.00	8,670.00	96.33%	9,000.00
Machinery / Equip Repair - WG	59.89	3,282.78	82.07%	4,000.00
Office Supplies	8.98	635.28	25.41%	2,500.00
Rental	85.00	385.00	38.5%	1,000.00
Shop/Cemetery Supplies-WG	27.77	791.49	52.77%	1,500.00
Utilities - WG				
Phone/Internet - WG	174.53	1,030.93	42.96%	2,400.00
Utilities - WG	3,588.04	7,951.81	66.27%	12,000.00
Miscellaneous - WG				
Advertising	0.00	677.26	96.75%	700.00
Cem Maint - Other Repairs - WG	0.00	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	360.00	36.0%	1,000.00
Mileage	50.00	200.00	16.67%	1,200.00
Travel	50.00	126.63	8.44%	1,500.00
Tree Trimming & Misc. - WG	0.00	17.85	0.06%	30,000.00
Payroll Expenses - WG	9,267.37	55,067.87	53.99%	102,000.00
Payroll Tax Expense - WG	708.95	4,212.69	52.66%	8,000.00
Workers Compensation - WG	284.50	1,709.82	42.75%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	72,759.54	238,273.94	79.43%	300,000.00

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

	<u>12/2018</u>	<u>YTD Budget</u>	<u>50 %</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	32.22	505.84	25.29%	2,000.00
Miscellaneous - KC				
Cem Maint - Other Repairs - KC	0.00	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	1,365.42	5,485.42	54.85%	10,000.00
Payroll Tax Expense - KC	104.46	419.64	52.46%	800.00
Workers Comp - KC	41.92	168.42	42.11%	400.00
Total Expense	97,056.89	381,147.73	60.7%	627,950.00
Current Assets	12/31/2018		1/8/2019	
Checking/Savings				
First Northern Bank -700561	44,310.52		27,644.16	
Bank of Buffalo -01 0900015 8	320,246.45		320,267.86	
CD ANB 8105330	254,540.01		254,540.01	
CD FIB 500005991	708,030.59		708,030.59	
CD FIB 500005531	0.00			
Total Checking/Savings	1,327,127.57		1,310,482.62	
Other Current Assets				
Undeposited Funds	1,575.00		-	
Total Other Current Assets	1,575.00		-	
Total Current Assets	1,328,702.57		1,312,057.62	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover			936,308.00	

