

**Johnson County Cemetery District
Profit Loss Budget Performance
January 2019**

	<u>01/2019</u>	<u>YTD Budget</u>	<u>58 %</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
Tax Funds	21,979.99	36,464.93	729.3%	5,000.00
Motor Vehicle Fees	1,744.88	1,744.88	58.16%	3,000.00
Grave Openings	500.00	1,650.00	82.5%	2,000.00
Sales of Spaces	0.00	15,000.00	187.5%	8,000.00
Interest Income	375.56	1,005.46	7.86%	12,800.00
Donations/Other Income	150.00	4,070.00	182.73%	2,000.00
Total Income	<u>24,750.43</u>	<u>59,935.27</u>	<u>182.73%</u>	<u>32,800.00</u>
Expense				
Accounting-Attorney	0.00	3,380.00	33.8%	10,000.00
CIMS Annual Cont	0.00	0.00	0.0%	3,200.00
Education	400.00	400.00	40.0%	1,000.00
Election Expense	1,477.00	1,477.00	84.4%	1,750.00
Gas & Oil/Propane - WG	54.50	4,531.11	90.62%	5,000.00
Funeral Home Contract	3,500.00	24,500.00	58.33%	42,000.00
Insurance - Health -WG	36.90	17,876.28	49.66%	36,000.00
Insurance - Property - WG	0.00	8,670.00	96.33%	9,000.00
Machinery / Equip Repair - WG	163.67	1,446.45	36.16%	4,000.00
Office Supplies	595.70	1,230.98	49.24%	2,500.00
Rental	170.00	555.00	55.5%	1,000.00
Shop/Cemetery Supplies-WG	0.00	791.49	52.77%	1,500.00
Utilities - WG				
Phone/Internet - WG	169.52	1,200.45	50.02%	2,400.00
Utilities - WG	138.79	8,090.60	67.42%	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	420.00	42.0%	1,000.00
Mileage	50.00	250.00	20.83%	1,200.00
Travel	0.00	126.63	8.44%	1,500.00
Tree Trimming & Misc. - WG	228.00	245.85	0.82%	30,000.00
Payroll Expenses - WG	6,386.00	61,453.84	60.25%	102,000.00
Payroll Tax Expense - WG	488.52	4,701.21	58.77%	8,000.00
Workers Compensation - WG	196.05	1,905.87	47.65%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	1,475.90	239,749.84	79.92%	300,000.00

Johnson County Cemetery District Profit Loss Budget Performance January 2019

	01/2019	YTD Budget	58 %	Annual Budget
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	58.34	564.18	28.21%	2,000.00
Miscellaneous - KC				
Cem Maint - Other Repairs - KC	0.00	184.12	24.55%	750.00
Grave Openings - KC	500.00	1,000.00	40.0%	2,500.00
Weed Spraying/Fertilizing - KC	0.00	0.00	0.0%	1,000.00
Payroll Expense - KC	824.00	6,309.42	63.09%	10,000.00
Payroll Tax Expense - KC	63.04	492.68	61.59%	800.00
Workers Comp - KC	25.30	193.72	48.43%	400.00
Total Expense	17,061.23	396,218.93	63.1%	627,950.00
Current Assets	1/31/2018		2/12/2019	
Checking/Savings				
Checking 0.10% APY First Northern Bank -700561	47,720.50		25,587.69	
Savings 0.40% APY Bank of Buffalo -01 0900015 8	320,380.09		320,380.09	
1 yr term - mat. 01/13/2020 1.65% Int. CD ANB 8105330	254,796.64		254,796.64	
1 yr term - mat. 12/18/2019 2.00% Int CD FIB 500005991	708,030.59		708,030.59	
Total Checking/Savings	1,330,927.82		1,308,795.01	
Other Current Assets	75.00		75.00	
Undeposited Funds	0.00		-	
Total Other Current Assets	75.00		-	
Total Current Assets	1,331,002.82		1,308,870.01	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover			936,308.00	

	JULY '18	AUG '18	SEPT '18	OCT '18	NOV '18	DEC '18	JAN '19	FEB '19	MAR '19	APR '19	MAY '19	JUNE '19	YTD	BUDGET
Income														
Tax Funds	0.00	0.00	0.00	0.00	0.00	14,484.91	21,979.99						36,464.90	5,000.00
Motor Vehicle Fees	0.00	0.00	0.00	0.00	0.00	0.00	1,744.88						1,744.88	3,000.00
Grave Openings	675.00	150.00	0.00	250.00	0.00	75.00	500.00						1,650.00	2,000.00
Sales of Spaces	2,400.00	3,600.00	4,500.00	2,100.00	300.00	2,100.00	0.00						15,000.00	8,000.00
Interest Income	335.00	1.76	2.86	284.13	0.00	6.15	375.96						1,005.46	12,800.00
Donations/Other Income	0.00	0.00	920.00	3,000.00	0.00	0.00	150.00						4,070.00	2,000.00
Total Income	3,410.00	3,751.76	5,422.86	5,634.13	308.00	16,666.06	24,750.43						59,935.24	32,800.00
Expense														
Accounting-Attorney	960.00	0.00	0.00	1,200.00	0.00	1,200.00	0.00						3,360.00	10,000.00
CIMS Annual Cont	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00	3,200.00
Education	0.00	0.00	0.00	0.00	0.00	0.00	400.00						400.00	1,000.00
Election Expense	0.00	0.00	0.00	0.00	0.00	0.00	1,477.00						1,477.00	1,750.00
Gas & Oil/Propane - WG	1,602.80	534.15	951.48	692.79	0.00	695.39	54.50						4,531.11	5,000.00
Funeral Home Contract	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00						24,500.00	42,000.00
Insurance - Health - WG	2,579.75	2,582.75	2,933.15	3,763.91	2,992.91	2,992.91	36.90						17,876.28	35,000.00
Insurance - Property - WG	0.00	0.00	0.00	0.00	0.00	8,670.00	0.00						8,670.00	9,000.00
Machinery / Equip Repair - WG	2,209.44	631.64	323.84	1.98	55.99	99.89	163.67						3,446.45	4,000.00
Office Supplies	322.76	16.23	0.00	32.43	254.88	8.98	595.70						1,230.98	2,500.00
Rental	75.00	75.00	75.00	75.00	75.00	65.00	170.00						565.00	1,000.00
Shop/Cemetery Supplies-WG	29.00	0.00	304.07	430.65	0.00	27.77	0.00						791.49	1,500.00
Utilities - WG														
Phone/Internet - WG	169.27	169.27	174.08	169.25	174.53	174.53	169.52						1,200.45	2,400.00
Utilities - WG	1,762.81	153.33	785.12	1,019.77	642.94	3,588.04	138.79						8,090.60	12,000.00
Miscellaneous - WG														
Advertising	136.00	193.50	20.00	325.76	0.00	0.00	0.00						677.26	700.00
Cem Maint - Other Repairs - WG	98.03	613.41	2,570.23	44.52	141.34	0.00	0.00						3,473.58	6,000.00
Ditch Assessment	136.50	0.00	0.00	0.00	0.00	0.00	0.00						136.50	2,500.00
Grave Openings - WG	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00	1,000.00
Landfill/ Dumpster	60.00	60.00	60.00	60.00	60.00	60.00	60.00						420.00	1,000.00
Mileage	50.00	0.00	50.00	0.00	50.00	50.00	50.00						250.00	1,200.00
Travel	0.00	76.63	0.00	0.00	0.00	0.00	0.00						126.63	1,500.00
Tree Trimming & Misc. - WG	0.00	0.00	0.00	17.85	0.00	0.00	228.00						245.85	30,000.00
Payroll Expenses - WG	12,109.50	11,803.00	8,241.00	7,041.00	6,506.00	9,267.37	6,386.00						61,453.87	102,000.00
Payroll Tax Expense - WG	926.38	902.94	630.43	538.64	505.35	708.95	488.52						4,701.21	8,000.00
Workers Compensation - WG	372.01	362.60	253.18	234.70	202.83	284.50	196.05						1,905.87	4,000.00
General Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00	20,000.00
Capital Outlay - WG & KC	6,600.00	105.91	8,387.85	138,259.51	12,167.13	72,759.54	1,475.90						239,749.84	300,000.00
Gas & Oil/Propane - KC	0.00	58.80	0.00	0.00	0.00	0.00	0.00						58.80	200.00
Machinery/Equip Repair - KC	126.07	0.00	0.00	0.00	0.00	0.00	0.00						126.07	750.00
Shop/Cemetery Supplies - KC	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00	300.00
Trees - KC	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00	0.00
Utilities - KC	73.57	63.71	100.94	96.74	132.55	32.22	58.34						564.18	2,000.00
Miscellaneous - KC														
Cem Maint - Other Repairs - KC	0.00	135.81	0.00	0.00	47.31	0.00	0.00						184.12	750.00
Grave Openings - KC	0.00	0.00	0.00	600.00	0.00	0.00	500.00						1,000.00	2,500.00
Weed Spraying/Fertilizing - KC	0.00	0.00	0.00	0.00	0.00	0.00	0.00						0.00	1,000.00
Payroll Expense - KC	824.00	824.00	824.00	824.00	824.00	1,365.42	824.00						6,309.42	10,000.00
Payroll Tax Expense - KC	63.04	63.04	63.02	63.04	63.04	104.46	63.04						482.88	800.00
Workers Comp - KC	25.30	25.30	25.30	25.30	25.30	41.92	25.30						193.72	400.00
Total Expense	34,833.13	22,964.02	30,663.74	158,838.84	37,191.11	97,056.89	17,061.23						398,208.96	627,950.00

Johnson County Cemetery District
Profit & Loss Detail
 January 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Motor Vehicle Fees							
Deposit	01/10/2019		JOHNSON COUNTY	Jan. 2019 Mo...		First Northern ...	1,744.88
Total Motor Vehicle Fees							1,744.88
Tax Funds							
Deposit	01/10/2019	24349	JOHNSON COUNTY	January 2019...		First Northern ...	21,979.99
Total Tax Funds							21,979.99
Grave Openings							
Invoice	01/09/2019	3230	Harness Funeral Ho...	open/close gr...		Accounts Rec...	250.00
Invoice	01/22/2019	3232	Pier Funeral Home	open/close gr...		Accounts Rec...	250.00
Total Grave Openings							500.00
Interest Income							
Deposit	01/12/2019			Interest		CD ANB 8105...	256.63
Deposit	01/25/2019			Interest		Bank of Buffal...	112.23
Deposit	01/31/2019			Interest		First Northern ...	6.70
Total Interest Income							375.56
Donations/Other Income							
General Journal	01/10/2019			Richard Tass...		-SPLIT-	50.00
General Journal	01/10/2019			John Hansen...		Donations/Oth...	100.00
Total Donations/Other Income							150.00
Total Income							24,750.43
Gross Profit							24,750.43
Expense							
Education							
Check	01/31/2019	13238	Visa	Tim/Megan G...		First Northern ...	400.00
Total Education							400.00
Accounting-Attorney							
Check	01/08/2019	13217	Cloud Peak Accoun...	0-16343		First Northern ...	1,000.00
General Journal	01/22/2019			Overpayment...		First Northern ...	-1,000.00
Total Accounting-Attorney							0.00
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

Johnson County Cemetery District

Profit & Loss Detail

January 2019

02/13/19

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount
Machinery / Equip Repair - WG							
Check	01/03/2019	13228	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
Invoice	01/09/2019	3229	Sexton	Sexton portio...		Accounts Rec...	-159.31
Invoice	01/22/2019	3231	Sexton	Sexton portio...		Accounts Rec...	-125.28
Total Utilities - WG							138.79
Total Utilities - WG							308.31
Miscellaneous							
Landfill							
Check	01/08/2019	13215	Bald Mountain Sanit...	January Garb...		First Northern ...	60.00
Total Landfill							60.00
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
Check	01/31/2019	13238	Visa	WG Trees		First Northern ...	36.80
Total Tree Trimming & Misc. - WG							228.00
Total Miscellaneous							338.00
Payroll Expenses - WG							
Paycheck	01/31/2019	13235	Dennette R Mondeau			First Northern ...	824.00
Paycheck	01/31/2019	13235	Dennette R Mondeau			First Northern ...	0.00
Paycheck	01/31/2019	13236	Megan Boggs			First Northern ...	2,781.00
Paycheck	01/31/2019	13236	Megan Boggs			First Northern ...	0.00
Paycheck	01/31/2019	13237	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	01/31/2019	13237	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							7,210.00

Johnson County Cemetery District
Profit & Loss Detail
January 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Payroll Tax Expense - WG							
Paycheck	01/31/2019	13235	Dennette R Mondeau			First Northern ...	51.09
Paycheck	01/31/2019	13235	Dennette R Mondeau			First Northern ...	11.95
Paycheck	01/31/2019	13236	Megan Boggs			First Northern ...	172.42
Paycheck	01/31/2019	13236	Megan Boggs			First Northern ...	40.32
Paycheck	01/31/2019	13237	Timothy A Lohse			First Northern ...	223.51
Paycheck	01/31/2019	13237	Timothy A Lohse			First Northern ...	52.27
Total Payroll Tax Expense - WG							551.56
Workers Compensation - WG							
Paycheck	01/31/2019	13235	Dennette R Mondeau			First Northern ...	25.30
Paycheck	01/31/2019	13236	Megan Boggs			First Northern ...	85.38
Paycheck	01/31/2019	13237	Timothy A Lohse			First Northern ...	110.67
Total Workers Compensation - WG							221.35
Capital Outlay - WG							
Check	01/08/2019	13216	Bloedorn Lumber C...	35252		First Northern ...	422.50
Total Capital Outlay - WG							422.50
Utilities - KC							
Check	01/31/2019	13239	Powder River Energ...	12234900		First Northern ...	58.34
Check	01/31/2019	13239	Powder River Energ...	12234900		First Northern ...	0.00
Check	01/31/2019	13239	Powder River Energ...	12234900		First Northern ...	0.00
Total Utilities - KC							58.34
Miscellaneous - KC							
Grave Openings - KC							
Check	01/08/2019	13231	Elm Construction	Ross		First Northern ...	500.00
Total Grave Openings - KC							500.00
Total Miscellaneous - KC							500.00
Capital Outlay - 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
Check	01/31/2019	13238	Visa	KC Tree		First Northern ...	36.80
Check	01/31/2019	13238	Visa	KC Tree		First Northern ...	70.50
Total Capital Outlay - KC							1,053.40
Total Expense							17,061.23
Net Ordinary Income							7,689.20
Net Income							7,689.20

Johnson County Cemetery District
Profit & Loss Detail
February 1 - 13, 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Tax Funds							
General Journal	02/04/2019					First Northern ...	9,823.36
Total Tax Funds							9,823.36
Total Income							9,823.36
Gross Profit							9,823.36
Expense							
Accounting-Attorney							
Check	02/11/2019	13241	Cloud Peak Accoun...	Review		First Northern ...	2,600.00
Total Accounting-Attorney							2,600.00
Gas & Oil/Propane - WG							
Check	02/12/2019	13247	Big Horn Co-Op Ma...	Unleaded Fuel		First Northern ...	67.02
Total Gas & Oil/Propane - WG							67.02
Business Management Contract							
Check	02/12/2019	13250	Harness Funeral Ho...	February Con...		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Check	02/12/2019	13248	Blue Cross Blue Shi...	Inv 19011519...		First Northern ...	2,992.91
Check	02/12/2019	13249	Dearborn National L...	1/1/19-3/31/2...		First Northern ...	36.90
Total Insurance - Health -WG							3,029.81
Machinery / Equip Repair - WG							
Check	02/11/2019	13242	M & L Diesel Repair	Dump Truck ...		First Northern ...	2,792.62
Total Machinery / Equip Repair - WG							2,792.62
Office Supplies							
Check	02/11/2019	13243	Pine Cove Consulting	August 2018 ...		First Northern ...	8.98
Check	02/11/2019	13243	Pine Cove Consulting	October 2018...		First Northern ...	8.98
Check	02/11/2019	13243	Pine Cove Consulting	Nov. 2018 fir...		First Northern ...	8.98
Check	02/11/2019	13243	Pine Cove Consulting	Dec. 2018 fir...		First Northern ...	8.98
Check	02/11/2019	13243	Pine Cove Consulting	Jan. 2019 fire...		First Northern ...	8.98
Check	02/11/2019	13243	Pine Cove Consulting	Feb. 2019 fir...		First Northern ...	8.98
Check	02/12/2019	13258	DW&K, LLC	business car...		First Northern ...	2.48
Total Office Supplies							56.36
Rental							
Check	02/12/2019	13256	Scantling PortableT...	Feb. Rental		First Northern ...	85.00
Total Rental							85.00
Shop/Cemetery Supplies-WG							
Check	02/12/2019	13257	Tim Lohse	Refridgerator		First Northern ...	50.00
Total Shop/Cemetery Supplies-WG							50.00
Utilities - WG							
Phone - WG							
Check	02/12/2019	13259	Verizon Wireless	542011074-0...		First Northern ...	209.60
Total Phone - WG							209.60

1:41 PM
 02/11/19
 Accrual Basis

Johnson County Cemetery District
Profit & Loss Detail
 February 1 - 13, 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Utilities - WG							
Check	02/12/2019	13252	Montana Dakota Uti...	Shop		First Northern ...	89.72
Check	02/12/2019	13252	Montana Dakota Uti...	House		First Northern ...	65.97
Check	02/12/2019	13255	Rocky Mountain Po...	56652401-00...		First Northern ...	235.11
Total Utilities - WG							390.80
Total Utilities - WG							600.40
Miscellaneous							
Landfill							
Check	02/12/2019	13245	Bald Mountain Sanit...	February Gar...		First Northern ...	60.00
Total Landfill							60.00
Mileage							
Check	02/12/2019	13253	Nancy Elm	February		First Northern ...	50.00
Total Mileage							50.00
Tree Trimming & Misc. - WG							
Check	02/11/2019	13244	Turk's Tree Service	Bid minus \$5...		First Northern ...	18,500.00
Total Tree Trimming & Misc. - WG							18,500.00
Total Miscellaneous							18,610.00
Capital Outlay - WG							
Check	02/12/2019	13246	Bloedorn Lumber C...	4x10 pipe		First Northern ...	27.58
Total Capital Outlay - WG							27.58
Shop/Cemetery Supplies - KC							
Check	02/12/2019	13247	Big Horn Co-Op Ma...	Fence Posts		First Northern ...	149.50
Check	02/12/2019	13251	Kelco Supply Comp...	GRAVE MAR...		First Northern ...	272.30
Total Shop/Cemetery Supplies - KC							421.80
Trees - KC							
Check	02/12/2019	13246	Bloedorn Lumber C...	KC Tree Grant		First Northern ...	31.49
Total Trees - KC							31.49
Utilities - KC							
Check	02/12/2019	13254	Powder River Energ...	12234900		First Northern ...	84.09
Check	02/12/2019	13254	Powder River Energ...	12234900		First Northern ...	0.00
Check	02/12/2019	13254	Powder River Energ...	12234900		First Northern ...	0.00
Total Utilities - KC							84.09
Total Expense							31,956.17
Net Ordinary Income							-22,132.81
Net Income							-22,132.81