

Johnson County Cemetery Board Members:

This note is intended to alert you to, and explain, why the **ANNUAL BUDGET** numbers have changed in the 2018-2019 QuickBooks generated reports. Although the following changes really apply to the full fiscal year, you will only see them reflected on the March 2019 and later QuickBooks reports. The changes are:

	Shows	Should show
Tax funds	\$5,000	\$161,398
Interest Income	\$12,800	\$22,000
Capital Outlay	\$300000	\$372,000

A brief explanation as to the changes:

1. Our budget, as approved last July was based on total expenditures of \$743,552. This number included \$43,602 for our share of the WPX tax refund. Thus, our real operational and capital outlay budget totaled \$699,950.
2. Our Resource streams to support these \$743,552 in expenditures were as follows:
 - a. Tax Levy- current & past \$205,000 \$200,000 current + \$5,000 prior years
 - b. Motor Vehicle tax share 3,000
 - c. Lot sales & Grave openings 10,000
 - d. Misc(interest, donations, etc) 24,000
 - e. Accumulated Reserves 501,552
3. Tax funds – we did in fact levy \$200,000 for the fiscal year. But \$43602 was dedicated to the WPX refund process, so we really only levied a net of \$156,398 to use for cemetery related activity.
4. While our final reports to the State, and general public, must account for WPX, we wanted the Quickbooks numbers to not include the convoluted way the WPX refund needed to be handled.
5. Interest Income – we had a big CD at FIB that was in the process of being renewed while we were setting the budget, and the final budget number did not get conveyed to the bookkeeper for updating the Quickbook budget numbers.
6. Capital Outlay – during the budget review process, we were evaluating asphaltting some of the Willow Grove roads. Late in the budget process, we decided to proceed and included the project in our final budget. Here again, the final budget number did not get conveyed to the bookkeeper for updating the Quickbook budget numbers.
7. As a reminder, the Board actions in approving the 2018-2019 Budget anticipated that all budgeted Capital Outlay expenditures (\$372,000) were to be totally “funded” thru use of accumulated reserves. As to the operations aspect of the budget (\$327,950), the Board anticipated receiving \$161,398 from current and past tax levies, plus \$37,000 in generated revenues, and reducing our accumulated reserves by \$129,552.

Respectfully Submitted
John Ehlers, Treasurer

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

	<u>03/2019</u>	<u>YTD Budget</u>	<u>75%</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
Tax Funds	1,204.62	45,812.37	28.39%	161,398.00
Motor Vehicle Fees	1,675.91	5,101.30	170.04%	3,000.00
Grave Openings	75.00	1,725.00	86.25%	2,000.00
Sales of Spaces	600.00	17,400.00	217.5%	8,000.00
Interest Income	2.28	1,011.03	4.6%	22,000.00
Donations/Other Income	9.00	5,579.00	38.62%	2,000.00
Total Income	<u>3,566.81</u>	<u>76,628.70</u>	<u>38.62%</u>	<u>198,398.00</u>
Expense				
Accounting-Attorney	0.00	5,980.00	59.8%	10,000.00
CIMS Annual Cont	0.00	0.00	0.0%	3,200.00
Education	0.00	400.00	40.0%	1,000.00
Election Expense	0.00	1,477.00	84.4%	1,750.00
Gas & Oil/Propane - WG	742.74	5,340.87	106.82%	5,000.00
Funeral Home Contract	3,500.00	31,500.00	75.0%	42,000.00
Insurance - Health -WG	5,985.82	26,855.01	74.6%	36,000.00
Insurance - Property - WG	0.00	8,670.00	96.33%	9,000.00
Machinery / Equip Repair - WG	0.00	6,239.07	155.98%	4,000.00
Office Supplies	89.84	1,377.18	55.09%	2,500.00
Rental	85.00	725.00	72.5%	1,000.00
Shop/Cemetery Supplies-WG	0.00	841.49	56.1%	1,500.00
Utilities - WG				
Phone/Internet - WG	189.62	1,599.67	66.65%	2,400.00
Utilities - WG	125.69	8,607.09	71.73%	12,000.00
Miscellaneous - WG				
Advertising	0.00	677.26	96.75%	700.00
Cem Maint - Other Repairs - WG	5.05	3,478.63	57.98%	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	540.00	54.0%	1,000.00
Mileage	0.00	300.00	25.0%	1,200.00
Travel	348.80	475.43	31.7%	1,500.00
Tree Trimming & Misc. - WG	872.35	19,618.20	65.39%	30,000.00
Payroll Expenses - WG	6,386.00	74,225.87	72.77%	102,000.00
Payroll Tax Expense - WG	488.53	5,678.28	70.98%	8,000.00
Workers Compensation - WG	296.05	2,397.97	59.95%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	593.95	240,402.86	64.62%	372,000.00

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

	<u>03/2019</u>	<u>YTD Budget</u>	<u>75%</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	91.11	512.91	170.97%	300.00
Trees - KC	0.00	0.00	0.0%	0.00
Utilities - KC	0.00	649.15	32.46%	2,000.00
Miscellaneous - KC				
Cem Maint - Other Repairs - KC	0.00	184.12	24.55%	750.00
Grave Openings - KC	0.00	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	7,957.42	79.57%	10,000.00
Payroll Tax Expense - KC	63.02	608.74	76.09%	800.00
Workers Comp - KC	25.30	244.32	61.08%	400.00
Total Expense	<u>20,772.87</u>	<u>458,884.91</u>	<u>65.56%</u>	<u>699,950.00</u>
Current Assets	3/31/2019		4/9/2019	
Checking/Savings				
Checking 0.10% APY First Northern Bank -700561	7,816.82		19,659.13	
Savings 0.40% APY Bank of Buffalo -01 0900015 8	320,557.35		300,557.35	
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	<u>1,291,201.40</u>		<u>1,283,043.71</u>	
Other Current Assets	150.00		1,350.00	
Undeposited Funds	<u>0.00</u>		<u>-</u>	
Total Other Current Assets	<u>150.00</u>		<u>-</u>	
Total Current Assets	<u>1,291,351.40</u>		<u>1,284,393.71</u>	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover			936,308.00	

Johnson County Cemetery District Profit & Loss Detail March 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Motor Vehicle Fees							
Deposit	03/11/2019		Johnson County Tr...	Deposit		First Northern ...	1,675.91
Total Motor Vehicle Fees							1,675.91
Tax Funds							
Deposit	03/11/2019		Johnson County Tr...	Deposit		First Northern ...	1,181.07
Deposit	03/11/2019		Johnson County Tr...	Deposit		First Northern ...	3.63
Deposit	03/11/2019		Johnson County Tr...	Deposit		First Northern ...	19.92
Deposit	03/11/2019		Johnson County Tr...	Deposit		First Northern ...	
Total Tax Funds							1,204.62
Grave Openings							
Invoice	03/08/2019	3236	Kane Funeral Servi...	open/close gr...		Accounts Rec...	75.00
Total Grave Openings							75.00
Sales of Spaces							
Invoice	03/15/2019	3239	Link, Mike	Space(s) in ...		Accounts Rec...	300.00
Invoice	03/29/2019	3240	Flanigin	Space(s) in ...		Accounts Rec...	300.00
Total Sales of Spaces							600.00
Interest Income							
Deposit	03/31/2019			Interest		First Northern ...	2.28
Total Interest Income							2.28
Donations/Other Income							
Deposit	03/15/2019	2363	JOHNSON COUNT...	Amazon Rei...		First Northern ...	9.00
Total Donations/Other Income							9.00
Total Income							3,566.81
Gross Profit							3,566.81
Expense							
Gas & Oil/Propane - WG							
Bill	03/11/2019		Big Horn Co-Op Ma...	premium		Accounts Pay...	13.24
Bill	03/11/2019		Honstein Oil & Distr...	Acct JCCEM		Accounts Pay...	729.50
Total Gas & Oil/Propane - WG							742.74
Business Management Contract							
Bill	03/11/2019		Harness FuneraI Ho...	March Contra...		Accounts Pay...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Bill	03/11/2019		Blue Cross Blue Shi...	3/1/2019-5/1/...		Accounts Pay...	5,985.82
Total Insurance - Health -WG							5,985.82
Office Supplies							
Bill	03/11/2019		Ace Hardware	Acct 4720		Accounts Pay...	18.99
Bill	03/11/2019		Pine Cove Consulting	March		Accounts Pay...	8.98
Bill	03/11/2019		Visa	Paper		Accounts Pay...	30.43
Bill	03/11/2019		Visa	Postage		Accounts Pay...	1.45
Bill	03/11/2019		Visa	64 GB storage		Accounts Pay...	29.99
Total Office Supplies							89.84
Rental							
Bill	03/11/2019		Scantling PortableT...	March		Accounts Pay...	85.00
Total Rental							85.00

Johnson County Cemetery District

Profit & Loss Detail

March 2019

04/08/19

Accrual Basis

Type	Date	Num	Name	Memo	Cir	Split	Amount
Utilities - WG							
Phone - WG							
Bill	03/11/2019		Verizon Wireless	542011074-0...		Accounts Pay...	189.62
Total Phone - WG							189.62
Utilities - WG							
Bill	03/11/2019		City of Buffalo			Accounts Pay...	38.54
Bill	03/11/2019		City of Buffalo			Accounts Pay...	
Bill	03/11/2019		Montana Dakota Uti...			Accounts Pay...	76.85
Bill	03/11/2019		Montana Dakota Uti...			Accounts Pay...	100.65
Bill	03/11/2019		Rocky Mountain Po...	56652401-00...		Accounts Pay...	185.44
Bill	03/11/2019		TriCounty Gas, Inc.	Acct JC Cem...		Accounts Pay...	15.00
Invoice	03/11/2019	3237	Sexton	Sexton portio...		Accounts Rec...	-145.52
Invoice	03/15/2019	3238	Sexton	Sexton portio...		Accounts Rec...	-145.27
Total Utilities - WG							125.69
Total Utilities - WG							315.31
Miscellaneous							
Cem Maint - Other Repairs - WG							
Bill	03/11/2019		Bloedorn Lumber C...	Acct 35252		Accounts Pay...	5.05
Total Cem Maint - Other Repairs - WG							5.05
Landfill							
Bill	03/11/2019		Bald Mountain Sanit...	March		Accounts Pay...	60.00
Total Landfill							60.00
Travel							
Bill	03/11/2019		Visa	Tim hotel at c...		Accounts Pay...	174.40
Bill	03/11/2019		Visa	Megan hotel ...		Accounts Pay...	174.40
Total Travel							348.80
Tree Trimming & Misc. - WG							
Bill	03/11/2019		Visa	WG Trees		Accounts Pay...	872.35
Total Tree Trimming & Misc. - WG							872.35
Total Miscellaneous							1,286.20
Payroll Expenses - WG							
Paycheck	03/31/2019	13282	Denette R Mondeau			First Northern ...	824.00
Paycheck	03/31/2019	13282	Denette R Mondeau			First Northern ...	0.00
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	2,781.00
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	0.00
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							7,210.00
Payroll Tax Expense - WG							
Paycheck	03/31/2019	13282	Denette R Mondeau			First Northern ...	51.08
Paycheck	03/31/2019	13282	Denette R Mondeau			First Northern ...	11.94
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	172.43
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	40.32
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	223.51
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	52.27
Total Payroll Tax Expense - WG							551.55
Workers Compensation - WG							
Bill	03/11/2019		Wyoming Departme...	Q4/2018		Accounts Pay...	100.00
Paycheck	03/31/2019	13282	Denette R Mondeau			First Northern ...	25.30
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	85.38
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	110.67
Total Workers Compensation - WG							321.35

Johnson County Cemetery District

Profit & Loss Detail

March 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Bill	03/11/2019		Capital Outlay - WG	Flag Pole Lig...		Accounts Pay...	199.00
			Total Capital Outlay - WG				199.00
Bill	03/11/2019		Shop/Cemetery Supplies - KC	Ace Hardware	Acct 4720	Accounts Pay...	91.11
			Total Shop/Cemetery Supplies - KC				91.11
Bill	03/11/2019		Capital Outlay - KC	Trees		Accounts Pay...	394.95
			Total Capital Outlay - KC				394.95
			Total Expense				20,772.87
			Net Ordinary Income				-17,206.06
			Net Income				-17,206.06

Johnson County Cemetery District
Profit & Loss Detail
 March 31 through April 9, 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Motor Vehicle Fees							
Deposit	04/08/2019		Johnson County Tr...	March Tax F...		First Northern ...	1,536.35
Total Motor Vehicle Fees							1,536.35
Tax Funds							
Deposit	04/08/2019		Johnson County Tr...	March Tax F...		First Northern ...	1,125.56
Total Tax Funds							1,125.56
Sales of Spaces							
Invoice	04/05/2019	3241	Weber, Paxton	Space(s) in ...		Accounts Rec...	600.00
Invoice	04/08/2019	3242	Christopher Wages	Space(s) in ...		Accounts Rec...	600.00
Total Sales of Spaces							1,200.00
Interest Income							
Deposit	03/31/2019			Interest		First Northern ...	2.28
Total Interest Income							2.28
Total Income							3,864.19
Gross Profit							3,864.19
Expense							
Business Management Contract							
Check	04/09/2019	13292	Harness Funeral Ho...	March Contract		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Check	04/09/2019	13291	Dearborn National L...	0000520132-1		First Northern ...	42.30
Total Insurance - Health -WG							42.30
Office Supplies							
Check	04/08/2019	13289	Visa	mail		First Northern ...	27.92
Total Office Supplies							27.92
Rental							
Check	04/09/2019	13297	Scantling PortableT...	Rental		First Northern ...	85.00
Total Rental							85.00
Utilities - WG							
Phone - WG							
Check	04/09/2019	13298	Verizon Wireless	542011074-0...		First Northern ...	189.62
Total Phone - WG							189.62
Utilities - WG							
Check	04/08/2019	13300	City of Buffalo			First Northern ...	39.75
Check	04/08/2019	13300	City of Buffalo			First Northern ...	38.62
Check	04/09/2019	13293	Montana Dakota Uti...	Shop		First Northern ...	75.63
Check	04/09/2019	13293	Montana Dakota Uti...	House		First Northern ...	60.75
Check	04/09/2019	13296	Rocky Mountain Po...	56652401-00...		First Northern ...	205.50
Total Utilities - WG							420.25
Total Utilities - WG							609.87
Miscellaneous							
Landfill							
Check	04/09/2019	13290	Bald Mountain Sanit...	February Gar...		First Northern ...	60.00
Total Landfill							60.00

Johnson County Cemetery District
Profit & Loss Detail
 March 31 through April 9, 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Mileage							
Check	04/09/2019	13294	Nancy Elm	April		First Northern ...	50.00
Total Mileage							50.00
Tree Trimming & Misc. - WG							
Check	04/08/2019	13288	Turk's Tree Service	Completed C...		First Northern ...	500.00
Check	04/08/2019	13289	Visa	####3143		First Northern ...	
Total Tree Trimming & Misc. - WG							500.00
Total Miscellaneous							610.00
Payroll Expenses - WG							
Paycheck	03/31/2019	13282	Dennette R Mondeau			First Northern ...	824.00
Paycheck	03/31/2019	13282	Dennette R Mondeau			First Northern ...	0.00
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	2,781.00
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	0.00
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							7,210.00
Payroll Tax Expense - WG							
Paycheck	03/31/2019	13282	Dennette R Mondeau			First Northern ...	51.08
Paycheck	03/31/2019	13282	Dennette R Mondeau			First Northern ...	11.94
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	172.43
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	40.32
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	223.51
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	52.27
Total Payroll Tax Expense - WG							551.55
Workers Compensation - WG							
Paycheck	03/31/2019	13282	Dennette R Mondeau			First Northern ...	25.30
Paycheck	03/31/2019	13283	Megan Boggs			First Northern ...	85.38
Paycheck	03/31/2019	13284	Timothy A Lohse			First Northern ...	110.67
Liability Adjust	04/08/2019			Change in pe...	X	Workers Com...	-205.49
Total Workers Compensation - WG							15.86
Utilities - KC							
Check	04/09/2019	13295	Powder River Energ...	12234900		First Northern ...	87.72
Check	04/09/2019	13295	Powder River Energ...	12234900		First Northern ...	0.00
Check	04/09/2019	13295	Powder River Energ...	12234900		First Northern ...	0.00
Total Utilities - KC							87.72
Capital Outlay - KC							
Check	04/08/2019	13289	Visa	####3143		First Northern ...	
Check	04/08/2019	13289	Visa	####3143		First Northern ...	
Total Capital Outlay - KC							0.00
Total Expense							12,740.22
Net Ordinary Income							-8,876.03
Net Income							-8,876.03