

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

	<u>04/2019</u>	<u>YTD Budget</u>	<u>83.33%</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
Tax Funds	1,125.56	46,937.93	29.08%	161,398.00
Motor Vehicle Fees	1,536.35	6,637.65	221.26%	3,000.00
Grave Openings	1,200.00	2,925.00	146.25%	2,000.00
Sales of Spaces	3,300.00	20,700.00	258.75%	8,000.00
Interest Income	2.30	1,013.33	4.61%	22,000.00
Donations/Other Income	0.00	5,579.00	42.24%	2,000.00
Total Income	<u>7,164.21</u>	<u>83,792.91</u>	<u>42.24%</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	30.56	5,371.43	107.43%	5,000.00
Funeral Home Contract	7,000.00	38,500.00	91.67%	42,000.00
Insurance - Health -WG	6,070.42	32,925.43	91.46%	36,000.00
Insurance - Property - WG	100.00	8,770.00	97.44%	9,000.00
Machinery / Equip Repair - WG	1,364.49	7,603.56	190.09%	4,000.00
Office Supplies	461.21	1,838.39	73.54%	2,500.00
Rental	170.00	895.00	89.5%	1,000.00
Shop/Cemetery Supplies-WG	0.00	841.49	56.1%	1,500.00
Utilities - WG				
Phone/Internet - WG	379.80	1,979.47	82.48%	2,400.00
Utilities - WG	682.91	9,290.00	77.42%	12,000.00
Miscellaneous - WG				
Advertising	0.00	677.26	96.75%	700.00
Cem Maint - Other Repairs - WG	907.51	4,386.14	73.1%	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	120.00	660.00	66.0%	1,000.00
Mileage	100.00	400.00	33.33%	1,200.00
Travel	0.00	475.43	31.7%	1,500.00
Tree Trimming & Misc. - WG	500.00	20,118.20	67.06%	30,000.00
Payroll Expenses - WG	6,946.00	81,171.87	79.58%	102,000.00
Payroll Tax Expense - WG	531.37	6,209.65	77.62%	8,000.00
Workers Compensation - WG	-197.01	2,200.96	55.02%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	1,302.03	241,704.89	64.97%	372,000.00

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	04/2019	YTD Budget	83.33%	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	16.99	529.90	176.63%	300.00
Trees - KC	0.00	0.00	0.0%	0.00
Utilities - KC	223.22	872.37	43.62%	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	8,781.42	87.81%	10,000.00
Payroll Tax Expense - KC	63.04	671.78	83.97%	800.00
Workers Comp - KC	0.00	244.32	61.08%	400.00
Total Expense	27,596.54	486,481.45	69.5%	699,950.00
Current Assets	4/30/2019		5/13/2019	
Checking/Savings				
Checking 0.10% APY First Northern Bank -700561	130.69		12,066.68	
Savings 0.40% APY Bank of Buffalo -01 0900015 8	300,830.10		300,830.10	
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	1,263,788.02		1,275,724.01	
Other Current Assets	150.00		1,350.00	
Undeposited Funds	0.00		-	
Total Other Current Assets	150.00		-	
Total Current Assets	1,263,938.02		1,277,074.01	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover			936,308.00	

Johnson County Cemetery District

Profit & Loss Detail

April 2019

05/13/19

Accrual Basis

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
Grave Openings							
Invoice	04/29/2019	3245	Harness Funeral Ho...	open/close gr...		Accounts Rec...	300.00
Invoice	04/29/2019	3245	Harness Funeral Ho...	open/close gr...		Accounts Rec...	75.00
Invoice	04/29/2019	3245	Harness Funeral Ho...	open/close gr...		Accounts Rec...	250.00
Invoice	04/29/2019	3245	Harness Funeral Ho...	open/close gr...		Accounts Rec...	250.00
Invoice	04/29/2019	3247	Harness Funeral Ho...	open/close gr...		Accounts Rec...	75.00
Invoice	04/29/2019	3247	Harness Funeral Ho...	open/close gr...		Accounts Rec...	250.00
Total Grave Openings							1,200.00
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
Invoice	04/11/2019	3243	Overberg, Cleo	Space(s) in ...		Accounts Rec...	600.00
Invoice	04/29/2019	3245	Harness Funeral Ho...	Space(s) in ...		Accounts Rec...	1,200.00
Invoice	04/29/2019	3246	Taylor, Crosby	Space(s) in K...		Accounts Rec...	300.00
Total Sales of Spaces							3,300.00
Interest Income							
Deposit	04/30/2019			Interest		First Northern ...	2.30
Total Interest Income							2.30
Total Income							7,164.21
Gross Profit							7,164.21
Expense							
Gas & Oil/Propane - WG							
Check	04/30/2019	13311	Big Horn Co-Op Ma...	Unleaded Fuel		First Northern ...	30.56
Total Gas & Oil/Propane - WG							30.56
Business Management Contract							
Check	04/09/2019	13292	Harness Funeral Ho...	March Contract		First Northern ...	3,500.00
Check	04/30/2019	13330	Harness Funeral Ho...	April Contract		First Northern ...	3,500.00
Total Business Management Contract							7,000.00
Insurance - Health -WG							
Check	04/09/2019	13291	Dearborn National L...	0000520132-1		First Northern ...	42.30
Check	04/30/2019	13312	Blue Cross Blue Shi...	Inv 19011519...		First Northern ...	2,992.91
Check	04/30/2019	13312	Blue Cross Blue Shi...	Inv 19011519...		First Northern ...	2,992.91
Check	04/30/2019	13315	Dearborn National L...	0000520132-1		First Northern ...	42.30
Total Insurance - Health -WG							6,070.42
Insurance - Prop/Liab - WG							
Check	04/30/2019	13313	CNA Surety	Bond 718880...		First Northern ...	100.00
Total Insurance - Prop/Liab - WG							100.00

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Type	Date	Num	Name	Memo	Clr	Split	Amount
Machinery / Equip Repair - WG							
Check	04/30/2019	13308	Ace Hardware	4720		First Northern ...	583.11
Check	04/30/2019	13316	Heartand Kubota, L...	Inv 54187		First Northern ...	103.47
Check	04/30/2019	13319	O'Reilly Auto Parts	1640189		First Northern ...	8.58
Check	04/30/2019	13327	Tri-State Truck & E...	BACKHOE		First Northern ...	669.33
Total Machinery / Equip Repair - WG							1,364.49
Office Supplies							
Check	04/08/2019	13289	Visa	mail		First Northern ...	27.92
Check	04/30/2019	13321	Pine Cove Consulting	May Firewall		First Northern ...	8.98
Check	04/30/2019	13324	Wells Fargo Vender	Ricoh Copy ...		First Northern ...	424.31
Total Office Supplies							461.21
Rental							
Check	04/09/2019	13297	Scantling PortableT...	Rental		First Northern ...	85.00
Check	04/30/2019	13326	Scantling PortableT...	Rental		First Northern ...	85.00
Total Rental							170.00
Utilities - WG							
Phone - WG							
Check	04/09/2019	13298	Verizon Wireless	542011074-0...		First Northern ...	189.62
Check	04/30/2019	13328	Verizon Wireless	542011074-0...		First Northern ...	190.18
Total Phone - WG							379.80
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
Invoice	04/29/2019	3244	Sexton	Sexton portio...		Accounts Rec...	-140.99
Check	04/30/2019	13314	City of Buffalo			First Northern ...	79.50
Check	04/30/2019	13314	City of Buffalo			First Northern ...	39.75
Check	04/30/2019	13318	Montana Dakota Uti...	Shop		First Northern ...	36.61
Check	04/30/2019	13318	Montana Dakota Uti...	House		First Northern ...	42.48
Check	04/30/2019	13325	Rocky Mountain Po...	56652401-00...		First Northern ...	205.31
Total Utilities - WG							682.91
Total Utilities - WG							1,062.71
Miscellaneous							
Cem Maint - Other Repairs - WG							
Check	04/30/2019	13323	Rocky Mountain Eq...	excavator		First Northern ...	125.00
Check	04/30/2019	13323	Rocky Mountain Eq...	Auger		First Northern ...	50.00
Check	04/30/2019	13329	Visa	Irrigation equip		First Northern ...	732.51
Total Cem Maint - Other Repairs - WG							907.51
Landfill							
Check	04/09/2019	13290	Bald Mountain Sanit...	February Gar...		First Northern ...	60.00
Check	04/30/2019	13309	Bald Mountain Sanit...	May Garbage		First Northern ...	60.00
Total Landfill							120.00
Mileage							
Check	04/09/2019	13294	Nancy Elm	April		First Northern ...	50.00
Check	04/30/2019	13331	Nancy Elm	May		First Northern ...	50.00
Total Mileage							100.00
Tree Trimming & Misc. - WG							
Check	04/08/2019	13288	Turk's Tree Service	Completed C...		First Northern ...	500.00
Total Tree Trimming & Misc. - WG							500.00
Total Miscellaneous							1,627.51

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Type	Date	Num	Name	Memo	Clr	Split	Amount
Payroll Expenses - WG							
Paycheck	04/30/2019	13301	Dennette R Mondeau			First Northern ...	824.00
Paycheck	04/30/2019	13301	Dennette R Mondeau			First Northern ...	0.00
Paycheck	04/30/2019	13302	Megan Boggs			First Northern ...	2,781.00
Paycheck	04/30/2019	13302	Megan Boggs			First Northern ...	0.00
Paycheck	04/30/2019	13303	Shawn C Fender			First Northern ...	560.00
Paycheck	04/30/2019	13303	Shawn C Fender			First Northern ...	0.00
Paycheck	04/30/2019	13304	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	04/30/2019	13304	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							7,770.00
Payroll Tax Expense - WG							
Paycheck	04/30/2019	13301	Dennette R Mondeau			First Northern ...	51.09
Paycheck	04/30/2019	13301	Dennette R Mondeau			First Northern ...	11.95
Paycheck	04/30/2019	13302	Megan Boggs			First Northern ...	172.42
Paycheck	04/30/2019	13302	Megan Boggs			First Northern ...	40.33
Paycheck	04/30/2019	13303	Shawn C Fender			First Northern ...	34.72
Paycheck	04/30/2019	13303	Shawn C Fender			First Northern ...	8.12
Paycheck	04/30/2019	13304	Timothy A Lohse			First Northern ...	223.51
Paycheck	04/30/2019	13304	Timothy A Lohse			First Northern ...	52.27
Total Payroll Tax Expense - WG							594.41
Workers Compensation - WG							
Liability Adjust	04/08/2019			Change in pe...	X	Workers Com...	-205.49
Paycheck	04/30/2019	13301	Dennette R Mondeau			First Northern ...	2.12
Paycheck	04/30/2019	13302	Megan Boggs			First Northern ...	2.12
Paycheck	04/30/2019	13303	Shawn C Fender			First Northern ...	2.12
Paycheck	04/30/2019	13304	Timothy A Lohse			First Northern ...	2.12
Total Workers Compensation - WG							-197.01
Capital Outlay - WG							
Check	04/30/2019	13307	Bighorn Surveying ...	Professional ...		First Northern ...	190.00
Check	04/30/2019	13308	Ace Hardware	WG trees		First Northern ...	52.98
Check	04/30/2019	13310	Bloedorn Lumber C...	Tree Grant		First Northern ...	59.07
Check	04/30/2019	13317	Bryan Immenschuh	Aspen Trees		First Northern ...	500.00
Check	04/30/2019	13320	NannyKid Farm	Tree Grant		First Northern ...	320.00
Check	04/30/2019	13329	Visa	safety equip...		First Northern ...	179.98
Total Capital Outlay - WG							1,302.03
Shop/Cemetery Supplies - KC							
Check	04/30/2019	13311	Big Horn Co-Op Ma...	Fence Posts		First Northern ...	16.99
Total Shop/Cemetery Supplies - KC							16.99
Utilities - KC							
Check	04/09/2019	13295	Powder River Energ...	12234900		First Northern ...	87.72
Check	04/30/2019	13322	Powder River Energ...	12234900		First Northern ...	135.50
Total Utilities - KC							223.22
Total Expense							27,596.54
Net Ordinary Income							-20,432.33
Net Income							-20,432.33