

Johnson County Cemetery District

Profit & Loss Detail

May 2019

06/09/19

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Motor Vehicle Fees							
Deposit	05/13/2019		Johnson County Tr...	Deposit		First Northern ...	1,530.04
Total Motor Vehicle Fees							1,530.04
Tax Funds							
Deposit	05/13/2019		Johnson County Tr...	Deposit		First Northern ...	10,105.95
Total Tax Funds							10,105.95
Grave Openings							
Invoice	05/30/2019	3249	Harness Funeral Ho...	open/close gr...		Accounts Rec...	75.00
Invoice	05/30/2019	3260	Walker Funeral Home	open/close gr...		Accounts Rec...	250.00
Total Grave Openings							325.00
Sales of Spaces							
Invoice	05/13/2019	3248	Harness Funeral Ho...	Space(s) in ...		Accounts Rec...	300.00
Invoice	05/30/2019	3251	Harness Funeral Ho...	Space(s) in ...		Accounts Rec...	300.00
Total Sales of Spaces							600.00
Interest Income							
Deposit	05/31/2019			Interest		First Northern ...	2.39
Total Interest Income							2.39
Total Income							12,563.38
Gross Profit							12,563.38
Expense							
Machinery / Equip Repair - WG							
Check	05/31/2019	13346	Heartand Kubota, L...	Hydraulic Hoses		First Northern ...	206.94
Check	05/31/2019	13349	O'Reilly Auto Parts	Oil Filter		First Northern ...	8.76
Check	05/31/2019	13355	Tom's Tire and Rep...	LAWN MOW...		First Northern ...	125.66
Total Machinery / Equip Repair - WG							341.36
Office Supplies							
Check	05/31/2019	13342	Buffalo Computer C...	USB Wall Ch...		First Northern ...	28.00
Total Office Supplies							28.00
Shop/Cemetery Supplies-WG							
Check	05/31/2019	13340	Ace Hardware	Fire Safe		First Northern ...	24.99
Check	05/31/2019	13341	Bloedorn Lumber C...	Silicone for gl...		First Northern ...	7.78
Check	05/31/2019	13357	Visa	Solar Lights		First Northern ...	507.00
Total Shop/Cemetery Supplies-WG							539.77
Utilities - WG							
Phone - WG							
Check	05/31/2019	13358	Verizon Wireless	May Phone/l...		First Northern ...	195.15
Total Phone - WG							195.15
Utilities - WG							
Check	05/31/2019	13347	Montana Dakota Uti...	Shop		First Northern ...	37.49
Check	05/31/2019	13347	Montana Dakota Uti...	House		First Northern ...	42.22
Check	05/31/2019	13353	Rocky Mountain Po...	Utilities		First Northern ...	203.65
Total Utilities - WG							283.36
Total Utilities - WG							478.51

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Type	Date	Num	Name	Memo	Clr	Split	Amount
Miscellaneous							
Safety Equipment							
Check	05/31/2019	13340	Ace Hardware	Rainsuit		First Northern ...	29.99
Total Safety Equipment							29.99
Cem Maint - Other Repairs - WG							
Check	05/31/2019	13340	Ace Hardware	Irrigation equi...		First Northern ...	9.95
Check	05/31/2019	13351	Ron's P & H Inc	Repairing Pu...		First Northern ...	380.00
Check	05/31/2019	13352	Rocky Mountain Eq...	36" Auger		First Northern ...	95.00
Total Cem Maint - Other Repairs - WG							484.95
Landfill							
Check	05/31/2019	13343	Bald Mountain Sanit...	June Garbage		First Northern ...	60.00
Total Landfill							60.00
Mileage							
Check	05/31/2019	13348	Nancy Elm	June Travel		First Northern ...	50.00
Total Mileage							50.00
Travel							
Check	05/14/2019	13332	Timothy A Lohse	Expenses to ...		First Northern ...	117.00
Total Travel							117.00
Total Miscellaneous							741.94
Payroll Expenses - WG							
Paycheck	05/31/2019	13333	Cameron Spade			First Northern ...	357.50
Paycheck	05/31/2019	13333	Cameron Spade			First Northern ...	0.00
Paycheck	05/31/2019	13334	Dennette R Mondeau			First Northern ...	824.00
Paycheck	05/31/2019	13334	Dennette R Mondeau			First Northern ...	0.00
Paycheck	05/31/2019	13335	Ian S. Cohoon			First Northern ...	816.50
Paycheck	05/31/2019	13335	Ian S. Cohoon			First Northern ...	69.00
Paycheck	05/31/2019	13335	Ian S. Cohoon			First Northern ...	0.00
Paycheck	05/31/2019	13336	Joshua C. Cohoon			First Northern ...	264.00
Paycheck	05/31/2019	13336	Joshua C. Cohoon			First Northern ...	0.00
Paycheck	05/31/2019	13337	Megan Boggs			First Northern ...	2,781.00
Paycheck	05/31/2019	13337	Megan Boggs			First Northern ...	0.00
Paycheck	05/31/2019	13338	Shawn C Fender			First Northern ...	1,286.25
Paycheck	05/31/2019	13338	Shawn C Fender			First Northern ...	0.00
Paycheck	05/31/2019	13339	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	05/31/2019	13339	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							10,003.25
Payroll Tax Expense - WG							
Paycheck	05/31/2019	13333	Cameron Spade			First Northern ...	22.17
Paycheck	05/31/2019	13333	Cameron Spade			First Northern ...	5.18
Paycheck	05/31/2019	13334	Dennette R Mondeau			First Northern ...	51.09
Paycheck	05/31/2019	13334	Dennette R Mondeau			First Northern ...	11.95
Paycheck	05/31/2019	13335	Ian S. Cohoon			First Northern ...	54.90
Paycheck	05/31/2019	13335	Ian S. Cohoon			First Northern ...	12.84
Paycheck	05/31/2019	13336	Joshua C. Cohoon			First Northern ...	16.37
Paycheck	05/31/2019	13336	Joshua C. Cohoon			First Northern ...	3.83
Paycheck	05/31/2019	13337	Megan Boggs			First Northern ...	172.42
Paycheck	05/31/2019	13337	Megan Boggs			First Northern ...	40.32
Paycheck	05/31/2019	13338	Shawn C Fender			First Northern ...	79.75
Paycheck	05/31/2019	13338	Shawn C Fender			First Northern ...	18.65
Paycheck	05/31/2019	13339	Timothy A Lohse			First Northern ...	223.51
Paycheck	05/31/2019	13339	Timothy A Lohse			First Northern ...	52.27
Total Payroll Tax Expense - WG							765.25

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Type	Date	Num	Name	Memo	Clr	Split	Amount
Workers Compensation - WG							
Paycheck	05/31/2019	13333	Cameron Spade			First Northern ...	2.12
Paycheck	05/31/2019	13334	Dennette R Mondeau			First Northern ...	2.12
Paycheck	05/31/2019	13335	Ian S. Cohoon			First Northern ...	2.12
Paycheck	05/31/2019	13336	Joshua C. Cohoon			First Northern ...	2.12
Paycheck	05/31/2019	13337	Megan Boggs			First Northern ...	2.12
Paycheck	05/31/2019	13338	Shawn C Fender			First Northern ...	2.12
Paycheck	05/31/2019	13339	Timothy A Lohse			First Northern ...	2.12
Total Workers Compensation - WG							14.84
Capital Outlay - WG							
Check	05/31/2019	13340	Ace Hardware	WG trees		First Northern ...	45.15
Check	05/31/2019	13344	Clear Creek Conser...	Trees for Tre...		First Northern ...	1,097.00
Check	05/31/2019	13350	Powder River Cons...	Tree Grant Tr...		First Northern ...	3,091.00
Check	05/31/2019	13357	Visa	Trees for WG...		First Northern ...	1,047.30
Total Capital Outlay - WG							5,280.45
Shop/Cemetery Supplies - KC							
Check	05/31/2019	13357	Visa	rechargeable ...		First Northern ...	35.99
Total Shop/Cemetery Supplies - KC							35.99
Utilities - KC							
Check	05/31/2019	13354	Town of Kaycee	190-00		First Northern ...	32.59
Total Utilities - KC							32.59
Total Expense							18,261.95
Net Ordinary Income							-5,698.57
Net Income							-5,698.57

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

Ordinary Income/Expense	<u>05/2019</u>	<u>YTD Budget</u>	<u>91.67%</u>	<u>Annual Budget</u>
Income				
Tax Funds	10,105.95	57,043.88	35.34%	161,398.00
Motor Vehicle Fees	1,530.04	7,763.21	258.77%	3,000.00
Grave Openings	325.00	3,250.00	162.5%	2,000.00
Sales of Spaces	600.00	21,300.00	266.25%	8,000.00
Interest Income	2.39	1,015.72	4.62%	22,000.00
Donations/Other Income	0.00	5,579.00	48.36%	2,000.00
Total Income	<u>12,563.38</u>	<u>95,951.81</u>	<u>48.36%</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	0.00	5,371.43	107.43%	5,000.00
Funeral Home Contract	0.00	38,500.00	91.67%	42,000.00
Insurance - Health -WG	0.00	32,925.43	91.46%	36,000.00
Insurance - Property - WG	0.00	8,770.00	97.44%	9,000.00
Machinery / Equip Repair - WG	341.36	7,944.92	198.62%	4,000.00
Office Supplies	28.00	1,866.39	74.66%	2,500.00
Rental	0.00	895.00	89.5%	1,000.00
Shop/Cemetery Supplies-WG	539.77	1,381.26	92.08%	1,500.00
Utilities - WG				
Phone/Internet - WG	195.15	2,174.62	90.61%	2,400.00
Utilities - WG	283.36	9,573.36	79.78%	12,000.00
Miscellaneous - WG				
Advertising	0.00	677.26	96.75%	700.00
Cem Maint - Other Repairs - WG	484.95	4,871.09	81.19%	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	720.00	72.0%	1,000.00
Mileage	50.00	450.00	37.5%	1,200.00
Travel	117.00	592.73	39.52%	1,500.00
Tree Trimming & Misc. - WG	0.00	20,118.20	67.06%	30,000.00
Safety Equipment	29.99			
Payroll Expenses - WG	9,179.25	90,351.12	88.58%	102,000.00
Payroll Tax Expense - WG	702.21	6,911.86	86.4%	8,000.00
Workers Compensation - WG	12.72	2,213.68	55.34%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	5,280.45	246,985.34	66.39%	372,000.00

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

	05/2019	YTD Budget	91.67%	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	35.99	565.89	188.63%	300.00
Trees - KC	0.00	0.00	0.0%	0.00
Utilities - KC	32.59	904.96	45.25%	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	9,605.42	96.05%	10,000.00
Payroll Tax Expense - KC	63.04	734.82	91.85%	800.00
Workers Comp - KC	2.12	246.44	61.61%	400.00
Total Expense	18,261.95	504,713.71	72.11%	699,950.00
Current Assets	5/31/2019		6/7/2019	
Checking/Savings				
Checking 0.10% APY First Northern Bank -700561	4,347.50		21,840.15	
Savings 0.40% APY Bank of Buffalo -01 0900015 8	301,121.38		281,121.38	
1 yr term - mat. 01/13/2020 1.65% Int. CD ANB 8105330	255,827.00		255,827.00	
1 yr term - mat. 12/18/2019 2.00% Int CD FIB 500005991	708,030.59		708,030.59	
Total Checking/Savings	1,269,326.47		1,266,819.12	
Other Current Assets	1,350.00		1,350.00	
Undeposited Funds	0.00		-	
Total Other Current Assets	1,350.00		-	
Total Current Assets	1,270,676.47		1,268,169.12	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover			936,308.00	