

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

	<u>05/2019</u>	<u>YTD Budget</u>	<u>100.00%</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
Tax Funds	25,874.76	82,918.64	51.38%	161,398.00
Motor Vehicle Fees	1,848.56	10,016.25	333.88%	3,000.00
Grave Openings	75.00	3,325.00	166.25%	2,000.00
Sales of Spaces	1,800.00	23,100.00	288.75%	8,000.00
Interest Income	550.38	1,566.10	7.12%	22,000.00
Donations/Other Income	0.00	5,579.00	63.76%	2,000.00
Total Income	<u>30,148.70</u>	<u>126,504.99</u>	<u>63.76%</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	1,166.11	6,537.54	130.75%	5,000.00
Funeral Home Contract	3,500.00	42,000.00	100.0%	42,000.00
Insurance - Health -WG	2,992.91	35,918.34	99.77%	36,000.00
Insurance - Property - WG	0.00	8,770.00	97.44%	9,000.00
Machinery / Equip Repair - WG	1,655.71	9,600.63	240.02%	4,000.00
Office Supplies	41.80	1,908.19	76.33%	2,500.00
Rental	1,018.00	1,913.00	191.3%	1,000.00
Shop/Cemetery Supplies-WG	0.00	1,381.26	92.08%	1,500.00
Utilities - WG				
Phone/Internet - WG	190.25	2,364.87	98.54%	2,400.00
Utilities - WG	495.11	10,068.47	83.9%	12,000.00
Miscellaneous - WG				
Advertising	150.00	827.26	118.18%	700.00
Cem Maint - Other Repairs - WG	159.98	5,031.07	83.85%	6,000.00
Ditch Assessment	97.50	234.00	9.36%	2,500.00
Grave Openings - WG	0.00	0.00	0.0%	1,000.00
Landfill/ Dumpster	0.00	720.00	72.0%	1,000.00
Mileage	50.00	500.00	41.67%	1,200.00
Travel	42.45	634.88	42.33%	1,500.00
Tree Trimming & Misc. - WG	0.00	20,118.20	67.06%	30,000.00
Safety Equipment	138.93	168.92		
Payroll Expenses - WG	12,889.50	103,240.62	101.22%	102,000.00
Payroll Tax Expense - WG	905.55	7,817.41	97.72%	8,000.00
Workers Compensation - WG	1,139.46	3,353.14	83.83%	4,000.00
General Contingency	0.00	0.00	0.0%	20,000.00
Capital Outlay - WG & KC	5,103.19	252,088.53	67.77%	372,000.00

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

	<u>05/2019</u>	<u>YTD Budget</u>	<u>100.00%</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	9.75	575.64	191.88%	300.00
Trees - KC	0.00	0.00	0.0%	0.00
Utilities - KC	106.46	1,011.42	50.57%	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	10,429.42	104.29%	10,000.00
Payroll Tax Expense - KC	63.04	797.86	99.73%	800.00
Workers Comp - KC	0.02	246.46	61.62%	400.00
Total Expense	<u>32,739.72</u>	<u>537,483.12</u>	<u>76.79%</u>	<u>699,950.00</u>
Current Assets	6/30/2019		7/9/2019	
Checking/Savings				
Checking 0.10% APY First Northern Bank -700561	23,279.80		22,200.74	
Savings 0.40% APY Bank of Buffalo -01 0900015 8	281,668.24		281,668.24	
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	<u>1,268,805.63</u>		<u>1,267,726.57</u>	
Other Current Assets	75.00		75.00	
Undeposited Funds	<u>0.00</u>		-	
Total Other Current Assets	<u>75.00</u>		-	
Total Current Assets	1,268,880.63		1,267,801.57	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
Cash Carryover			936,308.00	

Johnson County Cemetery District

07/09/19

Profit & Loss Detail

Accrual Basis

June 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Motor Vehicle Fees							
Deposit	06/12/2019		Johnson County Tr...	June Taxes		First Northern ...	1,848.56
Total Motor Vehicle Fees							1,848.56
Tax Funds							
Deposit	06/12/2019		Johnson County Tr...	June Taxes		First Northern ...	25,874.76
Total Tax Funds							25,874.76
Grave Openings							
Invoice	06/07/2019	3252	Mulanix, Shirley	open/close gr...		Accounts Rec...	75.00
Total Grave Openings							75.00
Sales of Spaces							
Invoice	06/28/2019	3254	Palmira Martin	Space(s) in ...		Accounts Rec...	1,800.00
Total Sales of Spaces							1,800.00
Interest Income							
Deposit	06/25/2019			Interest		Bank of Buffal...	274.50
Deposit	06/25/2019			Interest		Bank of Buffal...	272.36
Deposit	06/30/2019			Interest		First Northern ...	3.52
Total Interest Income							550.38
Total Income							30,148.70
Gross Profit							30,148.70
Expense							
Accounting-Attorney							
Check	06/30/2019	13377	Cloud Peak Accoun...	Acct for April	X	First Northern ...	0.00
Check	06/30/2019	13377	Cloud Peak Accoun...	Bookkeeping	X	First Northern ...	0.00
Check	06/30/2019	13377	Cloud Peak Accoun...	F32	X	First Northern ...	0.00
Total Accounting-Attorney							0.00
Gas & Oil/Propane - WG							
Check	06/30/2019	13371	Big Horn Co-Op Ma...	Unleaded Fuel		First Northern ...	77.03
Check	06/30/2019	13382	Honstein Oil & Distr...	Unleaded Fuel		First Northern ...	478.83
Check	06/30/2019	13382	Honstein Oil & Distr...	Dyed Diesel		First Northern ...	610.25
Total Gas & Oil/Propane - WG							1,166.11
Business Management Contract							
Check	06/30/2019	13381	Harness Funeral Ho...	June Contract		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Check	06/30/2019	13373	Blue Cross Blue Shi...	Health Insura...		First Northern ...	2,992.91
Total Insurance - Health -WG							2,992.91
Machinery / Equip Repair - WG							
Check	06/30/2019	13374	Michelena Automoti...	Gear Oil		First Northern ...	28.36
Check	06/30/2019	13383	Heartand Kubota, L...	Equipment M...		First Northern ...	1,627.35
Total Machinery / Equip Repair - WG							1,655.71
Office Supplies							
Check	06/30/2019	13369	Timothy A Lohse	Replacement...		First Northern ...	32.82
Check	06/30/2019	13386	Pine Cove Consulting	June Firewall		First Northern ...	8.98
Total Office Supplies							41.80

Johnson County Cemetery District
Profit & Loss Detail
June 2019

07/09/19

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount
Rental							
Check	06/30/2019	13389	Scantling PortableT...	Rentals thro...		First Northern ...	1,018.00
Total Rental							1,018.00
Utilities - WG							
Phone - WG							
Check	06/30/2019	13392	Verizon Wireless	June Phone/l...		First Northern ...	190.25
Total Phone - WG							190.25
Utilities - WG							
Invoice	06/28/2019	3253	Sexton	Sexton portio...		Accounts Rec...	-102.38
Invoice	06/28/2019	3253	Sexton	Sexton portio...		Accounts Rec...	-103.34
Check	06/30/2019	13376	City of Buffalo	Utilities		First Northern ...	79.50
Check	06/30/2019	13376	City of Buffalo	Utilities		First Northern ...	39.75
Check	06/30/2019	13384	Montana Dakota Uti...	Shop		First Northern ...	19.11
Check	06/30/2019	13384	Montana Dakota Uti...	House		First Northern ...	22.33
Check	06/30/2019	13388	Rocky Mountain Po...	Utilities		First Northern ...	540.14
Total Utilities - WG							495.11
Total Utilities - WG							685.36
Miscellaneous							
Safety Equipment							
Check	06/30/2019	13370	Ace Hardware	Gloves		First Northern ...	138.93
Total Safety Equipment							138.93
Advertising							
Check	06/30/2019	13372	Buffalo Bulletin	Arbor Day Th...		First Northern ...	150.00
Total Advertising							150.00
Cem Maint - Other Repairs - WG							
Check	06/30/2019	13370	Ace Hardware	Pump Supplies		First Northern ...	23.98
Check	06/30/2019	13390	Swede's Fire Exting...	fire ext. recert		First Northern ...	136.00
Total Cem Maint - Other Repairs - WG							159.98
Ditch Assessment							
Check	06/30/2019	13375	Crown Ditch Compa...	3.9 Shares ...		First Northern ...	97.50
Total Ditch Assessment							97.50
Mileage							
Check	06/30/2019	13380	Nancy Elm	July Travel		First Northern ...	50.00
Total Mileage							50.00
Travel							
Check	06/30/2019	13369	Timothy A Lohse	Meal in Kaycee		First Northern ...	42.45
Total Travel							42.45
Total Miscellaneous							638.86

Johnson County Cemetery District

07/09/19

Profit & Loss Detail

Accrual Basis

June 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Payroll Expenses - WG							
Paycheck	06/30/2019	13361	Cameron Spade			First Northern ...	2,067.00
Paycheck	06/30/2019	13361	Cameron Spade			First Northern ...	0.00
Paycheck	06/30/2019	13362	Dennette R Mondeau			First Northern ...	824.00
Paycheck	06/30/2019	13362	Dennette R Mondeau			First Northern ...	0.00
Paycheck	06/30/2019	13363	Ian S. Cohoon	VOID: incorre...	X	First Northern ...	0.00
Paycheck	06/30/2019	13363	Ian S. Cohoon	VOID: incorre...	X	First Northern ...	0.00
Paycheck	06/30/2019	13364	Max S Kessler			First Northern ...	1,510.00
Paycheck	06/30/2019	13364	Max S Kessler			First Northern ...	0.00
Paycheck	06/30/2019	13365	McKinley Kessler			First Northern ...	1,190.00
Paycheck	06/30/2019	13366	Megan Boggs			First Northern ...	2,781.00
Paycheck	06/30/2019	13366	Megan Boggs			First Northern ...	0.00
Paycheck	06/30/2019	13367	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	06/30/2019	13367	Timothy A Lohse			First Northern ...	0.00
Paycheck	06/30/2019	13368	Ian S. Cohoon			First Northern ...	1,736.50
Paycheck	06/30/2019	13368	Ian S. Cohoon			First Northern ...	0.00
Total Payroll Expenses - WG							13,713.50
Payroll Tax Expense - WG							
Paycheck	06/30/2019	13361	Cameron Spade			First Northern ...	128.15
Paycheck	06/30/2019	13361	Cameron Spade			First Northern ...	29.98
Paycheck	06/30/2019	13362	Dennette R Mondeau			First Northern ...	51.09
Paycheck	06/30/2019	13362	Dennette R Mondeau			First Northern ...	11.95
Paycheck	06/30/2019	13363	Ian S. Cohoon	VOID: incorre...	X	First Northern ...	0.00
Paycheck	06/30/2019	13363	Ian S. Cohoon	VOID: incorre...	X	First Northern ...	0.00
Paycheck	06/30/2019	13364	Max S Kessler			First Northern ...	93.62
Paycheck	06/30/2019	13364	Max S Kessler			First Northern ...	21.90
Paycheck	06/30/2019	13365	McKinley Kessler			First Northern ...	73.78
Paycheck	06/30/2019	13365	McKinley Kessler			First Northern ...	17.26
Paycheck	06/30/2019	13366	Megan Boggs			First Northern ...	172.42
Paycheck	06/30/2019	13366	Megan Boggs			First Northern ...	40.33
Paycheck	06/30/2019	13367	Timothy A Lohse			First Northern ...	223.51
Paycheck	06/30/2019	13367	Timothy A Lohse			First Northern ...	52.28
Paycheck	06/30/2019	13368	Ian S. Cohoon			First Northern ...	107.66
Paycheck	06/30/2019	13368	Ian S. Cohoon			First Northern ...	25.18
General Journal	06/30/2019	CPA1		To adjust to a...		Workers Com...	-80.52
Total Payroll Tax Expense - WG							968.59
Workers Compensation - WG							
Paycheck	06/30/2019	13361	Cameron Spade			First Northern ...	0.02
Paycheck	06/30/2019	13362	Dennette R Mondeau			First Northern ...	0.02
Paycheck	06/30/2019	13363	Ian S. Cohoon	VOID: incorre...	X	First Northern ...	0.00
Paycheck	06/30/2019	13364	Max S Kessler			First Northern ...	0.02
Paycheck	06/30/2019	13365	McKinley Kessler			First Northern ...	36.65
Paycheck	06/30/2019	13366	Megan Boggs			First Northern ...	0.02
Paycheck	06/30/2019	13367	Timothy A Lohse			First Northern ...	0.02
Paycheck	06/30/2019	13368	Ian S. Cohoon			First Northern ...	0.02
General Journal	06/30/2019	CPA1		To adjust to a...		Workers Com...	1,102.71
Total Workers Compensation - WG							1,139.48
Capital Outlay - WG							
Check	06/30/2019	13370	Ace Hardware	WG trees		First Northern ...	444.29
Check	06/30/2019	13371	Big Horn Co-Op Ma...	Fence Supplies		First Northern ...	325.35
Check	06/30/2019	13378	DBC Irrigation Supply	Irrigation Sup...		First Northern ...	3,983.19
Check	06/30/2019	13379	Elm Construction	Tree Supplies		First Northern ...	145.49
Check	06/30/2019	13385	Powder River Cons...	Tree Grant Tr...		First Northern ...	204.87
Total Capital Outlay - WG							5,103.19
Shop/Cemetery Supplies - KC							
Check	06/30/2019	13379	Elm Construction	Fire Extinguis...		First Northern ...	9.75
Total Shop/Cemetery Supplies - KC							9.75

3:59 PM

07/09/19

Accrual Basis

Johnson County Cemetery District

Profit & Loss Detail

June 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Utilities - KC							
Check	06/30/2019	13387	Powder River Energ...	Kaycee Utilit...		First Northern ...	59.85
Check	06/30/2019	13391	Town of Kaycee	city utilites		First Northern ...	46.61
Total Utilities - KC							106.46
Total Expense							32,739.72
Net Ordinary Income							-2,591.02
Net Income							-2,591.02

Johnson County Cemetery District
Balance Sheet
As of June 30, 2019

	Jun 30, 19
ASSETS	
Current Assets	
Checking/Savings	
First Northern Bank -700561	23,279.80
Bank of Buffalo -01 0900015 8	281,668.24
CD ANB 8105330	255,827.00
CD FIB 500005991	708,030.59
Total Checking/Savings	1,268,805.63
Accounts Receivable	
Accounts Receivable	75.00
Total Accounts Receivable	75.00
Total Current Assets	1,268,880.63
TOTAL ASSETS	1,268,880.63
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Abandoned Space Trust	1,000.00
Employee Soc Sec and Med	1,049.11
Federal Withholding Payable	1,034.00
Workers Comp Payable - WG	164.72
Payroll Liabilities	935.57
Retirement Contributions	336.85
Total Other Current Liabilities	4,520.25
Total Current Liabilities	4,520.25
Total Liabilities	4,520.25
Equity	
Opening Bal Equity	1,133,799.46
Retained Earnings	539,295.24
Net Income	-408,734.32
Total Equity	1,264,360.38
TOTAL LIABILITIES & EQUITY	1,268,880.63

Johnson County Cemetery District

Balance Sheet

07/09/19

As of July 9, 2019

Accrual Basis

	Jul 9, 19
ASSETS	
Current Assets	
Checking/Savings	
First Northern Bank -700561	22,200.74
Bank of Buffalo -01 0900015 8	281,668.24
CD ANB 8105330	255,827.00
CD FIB 500005991	708,030.59
Total Checking/Savings	1,267,726.57
Accounts Receivable	
Accounts Receivable	75.00
Total Accounts Receivable	75.00
Total Current Assets	1,267,801.57
TOTAL ASSETS	1,267,801.57
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Abandoned Space Trust	1,000.00
Workers Comp Payable - WG	164.72
Payroll Liabilities	-113.54
Total Other Current Liabilities	1,051.18
Total Current Liabilities	1,051.18
Total Liabilities	1,051.18
Equity	
Opening Bal Equity	1,133,799.46
Retained Earnings	130,560.92
Net Income	2,390.01
Total Equity	1,266,750.39
TOTAL LIABILITIES & EQUITY	1,267,801.57