

Johnson County Cemetery District
Profit & Loss Detail
July 2019

08/19/19

Accrual Basis

Type	Date	Num	Name	Memo	Clr	Split	Amount
Ordinary Income/Expense							
Income							
Motor Vehicle Fees							
Deposit	07/17/2019	24548	Johnson County Tr...	July 3 Tax Fu...		First Northern ...	1,562.31
Total Motor Vehicle Fees							1,562.31
Tax Funds							
Deposit	07/17/2019	24548	Johnson County Tr...	July 3 Tax Fu...		First Northern ...	667.60
Deposit	07/17/2019	24548	Johnson County Tr...	Interest/Delinq		First Northern ...	27.18
Total Tax Funds							694.78
Sales of Spaces							
Invoice	07/02/2019	3255	Rogers, Stanley an...	Space(s) in ...		Accounts Rec...	2,400.00
Invoice	07/25/2019	3258	Harness, David and...	Space(s) in ...		Accounts Rec...	600.00
Total Sales of Spaces							3,000.00
Interest Income							
Deposit	07/12/2019			Interest		CD ANB 8105...	1,046.02
Deposit	07/25/2019			Interest		Bank of Buffal...	256.76
Deposit	07/31/2019			Interest		First Northern ...	3.30
Total Interest Income							1,306.08
Total Income							6,563.17
Gross Profit							6,563.17
Expense							
Accounting-Attorney							
Check	07/31/2019	13410	Cloud Peak Accoun...	Accounting		First Northern ...	2,275.00
Total Accounting-Attorney							2,275.00
Gas & Oil/Propane - WG							
Check	07/31/2019	13414	Honstein Oil & Distr...	Dyed Diesel		First Northern ...	561.53
Check	07/31/2019	13424	Big Horn Co-Op Ma...	Unleaded Fuel		First Northern ...	46.65
Total Gas & Oil/Propane - WG							608.18
Business Management Contract							
Check	07/31/2019	13433	Harness Funeral Ho...	July Contract		First Northern ...	3,500.00
Total Business Management Contract							3,500.00
Insurance - Health -WG							
Check	07/31/2019	13407	Blue Cross Blue Shi...	Health Insura...		First Northern ...	2,992.91
Total Insurance - Health -WG							2,992.91
Insurance - Prop/Liab - WG							
Check	07/31/2019	13423	United Fire Group	Insurance		First Northern ...	456.00
Total Insurance - Prop/Liab - WG							456.00
Machinery / Equip Repair - WG							
Check	07/31/2019	13413	Heartand Kubota, L...	Equipment M...		First Northern ...	303.24
Check	07/31/2019	13416	O'Reilly Auto Parts	Motor Oil		First Northern ...	22.98
Total Machinery / Equip Repair - WG							326.22
Office Supplies							
General Journal	07/30/2019			Deposit Book		First Northern ...	43.71
Check	07/31/2019	13403	Ace Hardware	office supplies		First Northern ...	35.56
Check	07/31/2019	13411	DW&K, LLC	printer paper ...		First Northern ...	57.94
Check	07/31/2019	13417	Pine Cove Consulting	July Firewall		First Northern ...	8.98
Total Office Supplies							146.19

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Type	Date	Num	Name	Memo	Clr	Split	Amount
Rental							
Check	07/31/2019	13426	Scantling PortableT...	July Rental		First Northern ...	330.00
Total Rental							330.00
Shop/Cemetery Supplies-WG							
Check	07/31/2019	13403	Ace Hardware	watering sup...		First Northern ...	39.75
Check	07/31/2019	13404	2M COMPANY INC.	Irrigation Sup...		First Northern ...	28.23
Check	07/31/2019	13422	Visa	To cover pre...		First Northern ...	39.28
Total Shop/Cemetery Supplies-WG							107.26
Utilities - WG							
Phone - WG							
Check	07/31/2019	13421	Verizon Wireless	July Phone/In...		First Northern ...	175.17
Total Phone - WG							175.17
Utilities - WG							
Invoice	07/25/2019	3256	Sexton	Sexton portio...		Accounts Rec...	-82.20
Check	07/31/2019	13408	City of Buffalo	Utilities Cem...		First Northern ...	162.19
Check	07/31/2019	13408	City of Buffalo	Utilities 15 Hil...		First Northern ...	80.10
Check	07/31/2019	13415	Montana Dakota Uti...	Shop		First Northern ...	23.68
Check	07/31/2019	13415	Montana Dakota Uti...	House		First Northern ...	23.70
Check	07/31/2019	13419	Rocky Mountain Po...	Utilities		First Northern ...	752.51
Total Utilities - WG							959.98
Total Utilities - WG							1,135.15
Miscellaneous							
CIMS Annual							
Check	07/31/2019	13432	Ramaker and Asso...	Yearly Contract	X	First Northern ...	1,350.00
Check	07/31/2019	13432	Ramaker and Asso...	eCIMS Hosti...	X	First Northern ...	1,700.00
Total CIMS Annual							3,050.00
Advertising							
Check	07/31/2019	13405	Buffalo Bulletin	Budget Meeti...		First Northern ...	207.00
Total Advertising							207.00
Cem Maint - Other Repairs - WG							
Check	07/31/2019	13403	Ace Hardware	water lines s...		First Northern ...	88.97
Check	07/31/2019	13412	DBC Irrigation Supply	Irrigation Sup...		First Northern ...	745.88
Total Cem Maint - Other Repairs - WG							834.85
Landfill							
Check	07/31/2019	13406	Bald Mountain Sanit...	July Garbage		First Northern ...	60.00
Check	07/31/2019	13409	Bald Mountain Sanit...	July Garbage	X	First Northern ...	0.00
General Journal	07/31/2019		Bald Mountain Sanit...	VOID: For C...	X	First Northern ...	0.00
Total Landfill							60.00
Tree Trimming & Misc. - WG							
Check	07/31/2019	13425	Buffalo Tree Service	TREE REMO...		First Northern ...	812.50
Total Tree Trimming & Misc. - WG							812.50
Total Miscellaneous							4,964.35

Johnson County Cemetery District

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Profit & Loss Detail

Accrual Basis

July 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Payroll Expenses - WG							
Paycheck	07/31/2019	13396	Cameron Spade			First Northern ...	1,976.00
Paycheck	07/31/2019	13396	Cameron Spade			First Northern ...	9.75
Paycheck	07/31/2019	13396	Cameron Spade			First Northern ...	0.00
Paycheck	07/31/2019	13397	Dennette R Mondeau			First Northern ...	824.00
Paycheck	07/31/2019	13397	Dennette R Mondeau			First Northern ...	0.00
Paycheck	07/31/2019	13398	Ian S. Cohoon			First Northern ...	1,880.25
Paycheck	07/31/2019	13398	Ian S. Cohoon			First Northern ...	17.25
Paycheck	07/31/2019	13398	Ian S. Cohoon			First Northern ...	0.00
Paycheck	07/31/2019	13399	Max S Kessler			First Northern ...	1,333.50
Paycheck	07/31/2019	13399	Max S Kessler			First Northern ...	0.00
Paycheck	07/31/2019	13400	McKinley Kessler			First Northern ...	680.00
Paycheck	07/31/2019	13401	Megan Boggs			First Northern ...	2,781.00
Paycheck	07/31/2019	13401	Megan Boggs			First Northern ...	0.00
Paycheck	07/31/2019	13402	Timothy A Lohse			First Northern ...	3,605.00
Paycheck	07/31/2019	13402	Timothy A Lohse			First Northern ...	0.00
Total Payroll Expenses - WG							13,106.75
Payroll Tax Expense - WG							
Paycheck	07/31/2019	13396	Cameron Spade			First Northern ...	123.12
Paycheck	07/31/2019	13396	Cameron Spade			First Northern ...	28.79
Paycheck	07/31/2019	13397	Dennette R Mondeau			First Northern ...	51.09
Paycheck	07/31/2019	13397	Dennette R Mondeau			First Northern ...	11.95
Paycheck	07/31/2019	13398	Ian S. Cohoon			First Northern ...	117.65
Paycheck	07/31/2019	13398	Ian S. Cohoon			First Northern ...	27.51
Paycheck	07/31/2019	13399	Max S Kessler			First Northern ...	82.68
Paycheck	07/31/2019	13399	Max S Kessler			First Northern ...	19.33
Paycheck	07/31/2019	13400	McKinley Kessler			First Northern ...	42.16
Paycheck	07/31/2019	13400	McKinley Kessler			First Northern ...	9.86
Paycheck	07/31/2019	13401	Megan Boggs			First Northern ...	172.42
Paycheck	07/31/2019	13401	Megan Boggs			First Northern ...	40.32
Paycheck	07/31/2019	13402	Timothy A Lohse			First Northern ...	223.51
Paycheck	07/31/2019	13402	Timothy A Lohse			First Northern ...	52.27
Total Payroll Tax Expense - WG							1,002.66
Workers Compensation - WG							
Paycheck	07/31/2019	13396	Cameron Spade			First Northern ...	0.02
Paycheck	07/31/2019	13397	Dennette R Mondeau			First Northern ...	0.02
Paycheck	07/31/2019	13398	Ian S. Cohoon			First Northern ...	0.02
Paycheck	07/31/2019	13399	Max S Kessler			First Northern ...	0.02
Paycheck	07/31/2019	13400	McKinley Kessler			First Northern ...	20.94
Paycheck	07/31/2019	13401	Megan Boggs			First Northern ...	0.02
Paycheck	07/31/2019	13402	Timothy A Lohse			First Northern ...	0.02
Liability Adjust	07/31/2019		Cameron Spade	July Correction	X	Opening Bal E...	41.97
Liability Adjust	07/31/2019		Max S Kessler		X	Opening Bal E...	28.32
Liability Adjust	07/31/2019		Dennette R Mondeau		X	Opening Bal E...	17.49
Liability Adjust	07/31/2019		Ian S. Cohoon		X	Opening Bal E...	40.30
Liability Adjust	07/31/2019		Timothy A Lohse		X	Opening Bal E...	76.59
Liability Adjust	07/31/2019		Megan Boggs		X	Opening Bal E...	59.08
Liability Adjust	07/31/2019		McKinley Kessler	Liability Adj	X	Opening Bal E...	-6.49
Total Workers Compensation - WG							278.32
Utilities - KC							
Check	07/31/2019	13418	Powder River Energ...	Kaycee Utilit...		First Northern ...	49.55
Check	07/31/2019	13420	Town of Kaycee	city utilites		First Northern ...	39.59
Total Utilities - KC							89.14

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Profit & Loss Detail

July 2019

Type	Date	Num	Name	Memo	Clr	Split	Amount
Capital Outlay - KC							
Road Topping							
Check	07/31/2019	13431	Simon Construction	KC Cemetery...		First Northern ...	12,347.54
Total Road Topping							12,347.54
Total Capital Outlay - KC							12,347.54
Total Expense							43,665.67
Net Ordinary Income							-37,102.50
Net Income							-37,102.50

Johnson County Cemetery District

Profit Loss Budget Performance

July 2019

	<u>07/2019</u>	<u>YTD Budget</u>	<u>8.33%</u>	<u>Annual Budget</u>
Ordinary Income/Expense				
Income				
Tax Funds	1,562.31	1,562.31	0.69%	227,500.00
Motor Vehicle Fees	694.78	694.78	9.93%	7,000.00
Grave Openings	0.00	0.00	0.0%	3,500.00
Sales of Spaces	3,000.00	3,000.00	14.29%	21,000.00
Interest Income	1,306.08	1,306.08	3.96%	33,000.00
Donations/Other Income	0.00	0.00	0.0%	4,000.00
Total Income	<u>6,563.17</u>	<u>6,563.17</u>	<u>2.22%</u>	<u>296,000.00</u>
Expense				
Accounting-Attorney	2,275.00	2,275.00	30.33%	7,500.00
Education	0.00	0.00	0.0%	1,000.00
Election Expense	0.00	0.00	0.0%	0.00
Gas & Oil/Propane - WG	608.18	608.18	9.36%	6,500.00
Funeral Home Contract	3,500.00	3,500.00	8.33%	42,000.00
Insurance - Health -WG	2,992.91	2,992.91	7.67%	39,000.00
Insurance - Property - WG	456.00	456.00	4.56%	10,000.00
Machinery / Equip Repair - WG	326.22	326.22	8.16%	4,000.00
Office Supplies	146.19	146.19	7.31%	2,000.00
Rental	330.00	330.00	33.0%	1,000.00
Safety Equip.	0.00	0.00	0.0%	1,000.00
Shop/Cemetery Supplies-WG	107.26	107.26	7.15%	1,500.00
Utilities - WG				
Phone/Internet - WG	175.17	175.17	7.01%	2,500.00
Utilities - WG	959.98	959.98	7.38%	13,000.00
Miscellaneous - WG				
Advertising	207.00	207.00	20.7%	1,000.00
Cem Maint - Other Repairs - WG	834.85	834.85	13.91%	6,000.00
CIMS Annual Cont.	3,050.00	3,050.00	0.95%	3,200.00
Ditch Assessment	0.00	0.00	0.0%	500.00
Grave Openings - WG	0.00	0.00	0.0%	0.00
Landfill/ Dumpster	60.00	60.00	6.0%	1,000.00
Mileage	0.00	0.00	0.0%	1,000.00
Travel	0.00	0.00	0.0%	1,200.00
Tree Trimming & Misc. - WG	812.50	812.50	3.87%	21,000.00
Payroll Expenses - WG				
Salaried	6,386.00	6,386.00	7.56%	84,500.00
Hourly	5,896.75	5,896.75	20.91%	28,200.00
Payroll Tax Expense - WG	939.65	939.65	10.8%	8,700.00
Workers Compensation - WG	260.81	260.81	7.45%	3,500.00
General Contingency	0.00	0.00	0.0%	15,000.00
Capital Outlay - WG & KC	12347.54	12347.54	4.66%	265,000.00

Johnson County Cemetery District

Profit Loss Budget Performance

July 2019

Gas & Oil/Propane - KC	0.00	0.00	0.0%	100.00
Machinery/Equip Repair - KC	0.00	0.00	0.0%	750.00
Shop/Cemetery Supplies - KC	0.00	0.00	0.0%	500.00
Trees - KC			0.0%	1,250.00
Utilities - KC	89.14	89.14	7.13%	
Miscellaneous - KC				
Cem Maint - Other Repairs - KC	0.00	0.00	0.0%	750.00
Grave Openings - KC	0.00	0.00	0.0%	1,500.00
Weed Spraying/Fertilizing - KC	0.00	0.00	0.0%	1,000.00
Payroll Expense - KC	824.00	824.00	7.7%	10,700.00
Payroll Tax Expense - KC	63.01	63.01	7.88%	800.00
Workers Comp - KC	17.51	17.51	4.38%	400.00
Total Expense	43,665.67	40,646.17	6.87%	591,750.00
Current Assets	7/31/2019		8/13/2019	
Checking/Savings				
First Northern Bank -700561	-13,902.55		(10,824.87)	
Bank of Buffalo -01 0900015 8	281,925.00		281,925.00	
CD ANB 8105330	256,873.02		256,873.02	
CD FIB 500005991	708,030.59		708,030.59	
Total Checking/Savings	1,232,926.06		1,236,003.74	
Other Current Assets	75.00		75.00	
Undeposited Funds	0.00		-	
Total Other Current Assets	75.00		-	
Total Current Assets	1,233,001.06		1,236,078.74	
Long-term liability - Abandoned space trust	1000.00		1,000.00	
CAPITAL OUTLAY				
Road Work - WG	0.00	0.00	0%	15000.00
Road Work - KC	12347.54	12347.54	246.95%	5000.00
CIMS Implementation	0.00	0.00	0%	5000.00
Fence - KC	0.00	0.00	0%	10000.00
Equipment Purchase/Replacement	0.00	0.00	0%	40000.00
Restroom Related Projects	0.00	0.00	0%	85000.00
Automated Gate/Ground Security - WG	0.00	0.00	0%	25000.00
Resolve Major Drainage Problem	0.00	0.00	0%	50000.00
Unidentified	0.00	0.00	0%	30000.00
Total Capital Outlay	12347.54	12347.54	4.66%	265000.00

Ordinary Income/Expense	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	YTD	BUDGET
Income														
Tax Funds	1,562.31												1,562.31	227,500.00
Motor Vehicle Fees	694.78												694.78	7,000.00
Grave Openings	0.00												0.00	3,500.00
Sales of Spaces	3,000.00												3,000.00	21,000.00
Interest Income	1,305.08												1,305.08	33,000.00
Donations/Other Income	0.00												0.00	4,000.00
Total Income	5,563.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,563.17	295,000.00
Expense														
Accounting-Attorney	2,275.00												2,275.00	7,500.00
CIMS Annual Cont	0.00												0.00	3,200.00
Education	0.00												0.00	1,000.00
Election Expense	0.00												0.00	0.00
Gas & Oil/Propane - WG	608.18												608.18	6,500.00
Funeral Home Contract	3,500.00												3,500.00	42,000.00
Insurance - Health -WG	2,992.91												2,992.91	39,000.00
Insurance - Property - WG	455.00												455.00	10,000.00
Machinery / Equip Repair - WG	325.22												325.22	4,000.00
Office Supplies	146.19												146.19	2,000.00
Rental	330.00												330.00	1,000.00
Shop/Cemetery Supplies-WG	107.26												107.26	1,500.00
Utilities - WG														
Phone/Internet - WG	175.17												175.17	2,500.00
Utilities - WG	959.98												959.98	13,000.00
Miscellaneous - WG														
Advertising	207.00												207.00	1,000.00
Cem Maint - Other Repairs - WG	834.85												834.85	6,000.00
CIMS Annual Cont.	3,050.00												3,050.00	3,200.00
Ditch Assessment	0.00												0.00	500.00
Grave Openings - WG	0.00												0.00	0.00
Landfill/ Dumpster	60.00												60.00	1,000.00
Mileage	0.00												0.00	1,000.00
Travel	0.00												0.00	1,200.00
Tree Trimming & Misc. - WG	812.50												812.50	21,000.00
Safety Equipment	0.00												0.00	1,000.00
Payroll Expenses - WG														
Salaried	6,386.00												6,386.00	84,500.00
Hourly	5,896.75												5,896.75	28,200.00
Payroll Tax Expense - WG	939.65												939.65	8,700.00
Workers Compensation - WG	260.81												260.81	3,500.00
General Contingency	0.00												0.00	15,000.00
Capital Outlay - WG & KC	12,347.54												12,347.54	265,000.00
Gas & Oil/Propane - KC	0.00												0.00	100.00
Machinery/Equip Repair - KC	0.00												0.00	750.00
Shop/Cemetery Supplies - KC	0.00												0.00	500.00
Utilities - KC	89.14												89.14	1,250.00
Miscellaneous - KC														
Cem Maint - Other Repairs - KC	0.00												0.00	750.00
Grave Openings - KC	0.00												0.00	1,500.00
Weed Spraying/Fertilizing - KC	0.00												0.00	1,000.00
Payroll Expense - KC	824.00												824.00	10,700.00
Payroll Tax Expense - KC	63.01												63.01	800.00
Workers Comp - KC	17.51												17.51	400.00
Total Expense	43,665.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,665.67	591,750.00
CAPITAL OUTLAY														
Road Work - WG	0.00												0.00	15,000.00
Road Work - KC	12,347.54												12,347.54	125,000.00
CIMS Implementation	0.00												0.00	5,000.00
Fence - KC	0.00												0.00	10,000.00
Equipment Purchase/Replacement	0.00												0.00	40,000.00
Restroom Related Projects	0.00												0.00	85,000.00
Automated Gate/Ground Security - WG	0.00												0.00	25,000.00
Resolve Major Drainage Problem	0.00												0.00	50,000.00
Unidentified	0.00												0.00	22,500.00
Total Capital Outlay	12,347.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,347.54	265,000.00