

Johnson County Cemetery District Profit & Loss Budget vs. Actual July 2023 through June 2024

75%	<u>Mar 24</u>	<u>To Date</u>	<u>Budget</u>	<u>\$ Remaining</u>	<u>% of Budget</u>
Income					
Property Tax Funds					
Previous Years	0.00	8,383.05			
FY 24	0.00	41,672.36			
FY 23-24	0.00	195,054.86	508,787.00	313,732.14	38.34%
Total Property Tax Funds	0.00	245,110.27	508,787.00	263,676.73	48.18%
Motor Vehicle Fees	0.00	29,640.17	30,000.00	359.83	98.8%
Grave Opening income	0.00	5,250.00	3,600.00	-1,650.00	145.83%
Sales of Spaces	2,100.00	14,700.00	20,000.00	5,300.00	73.5%
Interest Income	2,141.46	36,775.68	22,050.00	-14,725.68	166.78%
Donations/Other Income	0.00	2,408.00		-2,408.00	100.0%
Total Income	4,241.46	333,884.12	584,437.00	250,552.88	57.13%
Expense					
Website	0.00	0.00	1,000.00	1,000.00	0.0%
Accounting & Administrative Serv	1,000.00	9,000.00	12,000.00	3,000.00	75.0%
Advertising	0.00	680.00	2,200.00	1,520.00	30.91%
CIMS Annual	0.00	3,400.00	3,400.00	0.00	100.0%
CPA-Attorney	0.00	9,600.00	4,800.00	-4,800.00	200.0%
Education	0.00	0.00	1,000.00	1,000.00	0.0%
Insurance - Prop/Liab - WG & KC	-937.00	13,402.00	13,000.00	-402.00	103.09%
Mileage	0.00	0.00	1,000.00	1,000.00	0.0%
Office Supplies	296.78	1,380.14	5,800.00	4,419.86	23.8%
Travel	50.00	300.00	1,000.00	700.00	30.0%
General Contingency	0.00	0.00	5,000.00	5,000.00	0.0%
Cem Maint - Other Repairs - WG	4.99	3,235.14	8,500.00	5,264.86	38.06%
Ditch Assessment-WG	0.00	78.00	500.00	422.00	15.6%
Gas & Oil/Propane - WG	1,126.66	7,563.23	10,000.00	2,436.77	75.63%
Landfill/Dumpster-WG	130.00	662.75	900.00	237.25	73.64%
Machinery / Equip Repair - WG	0.00	9,078.37	12,000.00	2,921.63	75.65%
Phone/internet - WG	343.38	3,327.79	5,000.00	1,672.21	66.56%
Rental-WG	116.00	336.00	2,500.00	2,164.00	13.44%
Safety Supplies-WG	0.00	0.00	700.00	700.00	0.0%
Shop/Cemetery Supplies-WG	923.85	4,538.69	7,000.00	2,461.31	64.84%
Supplies-Restroom-WC	0.00	95.05	250.00	154.95	38.02%
Top Gravel Roads-WG	0.00	0.00	5,000.00	5,000.00	0.0%
Tree Trimming & Misc. - WG	314.48	5,911.72	10,000.00	4,088.28	59.12%
Utilities - WG	724.80	6,367.98	14,500.00	8,132.02	43.92%
Payroll Expenses - WG					
Hourly Full time Employees	3,296.00	34,508.72	49,919.04	15,410.32	69.13%
Salaried Employees	4,945.56	35,937.77	54,000.00	18,062.23	66.55%
Hourly Summer Employees	2,484.25	30,651.00	53,200.00	22,549.00	57.62%
Payroll Expenses - WG - UI	0.00	1,699.53		-1,699.53	100.0%
Total Payroll Expenses - WG	10,725.81	102,797.02	157,119.04	54,322.02	65.43%
Insurance - Health -WG	6,685.29	17,272.59	51,242.50	33,969.91	33.71%

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Payroll Tax Expense - WG	833.94	7,749.60	10,703.81	2,954.21	72.4%
Workers Compensation - WG	214.65	2,209.21	3,232.13	1,022.92	68.35%
Wyoming Retirement System	463.40	3,367.37	5,059.80	1,692.43	66.55%
Weed Spraying - WG	0.00	38.94	100.00	61.06	38.94%
Cem Maint /Other Repairs - KC	1,022.00	2,160.33	5,000.00	2,839.67	43.21%
Gas & Oil/Propane - KC	0.00	807.52	1,200.00	392.48	67.29%
Grave Openings - KC	0.00	0.00	1,500.00	1,500.00	0.0%
Machinery/Equip Repair - KC	0.00	71.53	200.00	128.47	35.77%
Supplies-Restroom-KC	0.00	5.49	100.00	94.51	5.49%
Shop/Cemetery Supplies - KC	0.00	287.51	1,500.00	1,212.49	19.17%
Top Gravel Roads-KC	0.00	0.00	3,000.00	3,000.00	0.0%
Trees - KC	0.00	0.00	250.00	250.00	0.0%
Utilities - KC	192.16	1,634.29	2,750.00	1,115.71	59.43%
Payroll Expense - KC	979.08	8,640.66	13,688.06	5,047.40	63.13%
Payroll Tax Expense - KC	72.73	654.57	1,047.14	392.57	62.51%
Workers Comp - KC	21.96	197.64	316.19	118.55	62.51%
Weed Spraying/Fertilizing - KC	0.00	129.98	100.00	-29.98	129.98%
Total Expense	25,304.96	226,981.11	385,158.67	158,177.56	58.93%
	-21,063.50	106,903.01	199,278.33	92,375.32	
Capital Outlay - KC	0.00	6,606.44	20,000.00	13,393.56	33.03%
Capital Outlay - WG					
Cremation Garden	0.00	4,800.00	10,000.00	5,200.00	48.0%
Equipment Replace/Purchase-WG	0.00	126,576.66	130,000.00	3,423.34	97.37%
Sprinkler System Upgrade-WG	59,325.00	156,077.56	294,000.00	137,922.44	53.09%
Total Capital Outlay - WG	59,325.00	287,454.22	434,000.00	146,545.78	66.23%
Contingency	0.00	0.00	40,000.00	40,000.00	0.0%
	59,325.00	294,060.66	494,000.00	199,939.34	59.53%
	-59,325.00	-294,060.66	-494,000.00	-199,939.34	59.53%
	-80,388.50	-187,157.65	-294,721.67	-107,564.02	