

# Profit and Loss Statement

Prairie Home Cemetery

For January 2022 ending in October 2022



	Budget	YTD through October
<b>Sales Revenue</b>		
45940 Cemetery Fees	\$ 2,000.00	\$ 4,250.00
45941 Cemetery Fees-Interment	\$ 160,000.00	\$ 146,695.00
45942 Cemetery Fees-Foundations	\$ 35,000.00	\$ 15,725.00
45943 Flower & Wreath Sales Taxabl	\$ 8,000.00	\$ 302.86
45944 Planter and Benche Sales	\$ 2,000.00	\$ -
45946 Inscriptions	\$ 45,000.00	\$ 29,554.76
45948 Pet Cemetery Revenues	\$ 300.00	\$ 150.00
45951 Endowment Sales	\$ 20,000.00	\$ 4,719.05
45970 Decoration Accessories	\$ 5,000.00	\$ 6,859.29
48110 Interest On Investments	\$ 5,000.00	\$ 3,492.57
48125 Interest on Account	\$ 2,000.00	\$ 2,664.08
48330 Sale of City Property	\$ 6,800.00	\$ -
48350 Sale of Cemetery Lots	\$ 110,000.00	\$ 116,175.00
48352 Crypt Sales	\$ 38,000.00	\$ 28,725.00
48354 Niche Sales	\$ 90,000.00	\$ 49,775.00
48412 Donations - Pet Cemetery	\$ 500.00	\$ -
48470 Sales Tax Discount	\$ 40.00	\$ 29.68
48490 Miscellaneous Revenues	\$ 500.00	\$ 275.99
49110 Proceeds of Long Term Debt	\$ 56,325.00	\$ 56,325.00
49210 Transfers From General Fund	\$ 88,661.00	\$ 88,661.00
49230 Transfers From Debt Service	\$ 54,792.00	\$ 54,792.00
49240 Transfers From Cap Project	\$ -	\$ 35,000.00
49281 Transfers from Perpetual Care	\$ 75,000.00	\$ -
49282 Transfers from Endowment	\$ 60,000.00	\$ -
49283 Transfers from Kind Trust	\$ 3,000.00	\$ 11,641.47
49990 Appropriated Fund Balance Ap	\$ 35,000.00	\$ -
<b>Total Sales Revenue [J]</b>	<b>\$ 902,918.00</b>	<b>\$ 655,812.75</b>
<b>Cost of Sales</b>		
45999 Sales Discounts Given	\$ 6,000.00	\$ 1,348.30
<b>Total Cost of Sales [K]</b>	<b>\$ 6,000.00</b>	<b>\$ 1,348.30</b>
<b>Gross Profit [L=J-K]</b>	<b>\$ 896,918.00</b>	<b>\$ 654,464.45</b>
<b>Expenses</b>		
51110 Salaries	\$ 108,536.00	\$ 41,239.03
51210 Wages Permanent	\$ 253,515.00	\$ 238,821.22
51220 Overtime	\$ 14,018.00	\$ 4,084.00
51250 Wages Temporary	\$ 43,275.00	\$ 40,147.55
51290 Outside Employment Services	\$ -	\$ 6,928.52
51510 Social Security	\$ 29,260.00	\$ 20,817.28

51520	Retirement	\$ 22,390.00	\$ 17,292.89
51525	Retirement-GASB 68	\$ 8,000.00	\$ -
51540	Health Insurance	\$ 77,644.00	\$ 59,729.91
51550	Life Insurance	\$ 1,135.00	\$ 502.85
51551	Life Insurance-GASB 75	\$ 500.00	\$ -
51560	Dental Insurance	\$ 3,792.00	\$ 2,804.82
51580	Unemployment Compensation	\$ -	\$ 2,960.00
52120	Legal Services	\$ -	\$ 46.50
52130	Accounting And Auditing	\$ 5,250.00	\$ 5,250.00
52190	Other Professional Services	\$ 500.00	\$ 80.48
52195	Credit Card Collection Fee	\$ 3,500.00	\$ 8,183.65
52210	Water And Sewer	\$ 6,000.00	\$ 2,652.26
52220	Electric	\$ 7,200.00	\$ 4,794.96
52240	Heat	\$ 4,600.00	\$ 3,252.87
52250	Telephone	\$ 4,000.00	\$ 3,067.81
52410	Vehicle Maintenance	\$ 3,000.00	\$ 3,443.24
52420	Machinery And Equip Maint	\$ 6,000.00	\$ 3,854.03
52440	Software Maintenance	\$ 7,000.00	\$ 8,600.10
52450	Grounds Maintenance & Impr	\$ 46,000.00	\$ 43,509.22
52455	Flower & Wreath Expenses	\$ 23,000.00	\$ 7,703.99
52470	Building Maintenance	\$ 10,000.00	\$ 3,557.04
52476	Planters & Benches	\$ 4,000.00	\$ -
52477	Inscriptions	\$ 25,000.00	\$ 21,208.78
53110	Postage and Box Rent	\$ 1,000.00	\$ 368.88
53120	Office Supplies	\$ 1,500.00	\$ 1,644.10
53130	External Printing	\$ 1,000.00	\$ 763.95
53135	Internal Printing	\$ 3,250.00	\$ 3,250.00
53220	Subscriptions-Office	\$ 300.00	\$ 252.00
53240	Membership Dues	\$ 800.00	\$ 99.00
53250	Conference And Training	\$ 3,000.00	\$ 228.21
53260	Advertising	\$ 6,000.00	\$ 1,879.90
53440	Janitorial Supplies	\$ 250.00	\$ 135.07
53455	Concession Supplies	\$ 1,250.00	\$ 690.34
53460	Clothing And Uniforms	\$ 3,000.00	\$ 2,154.05
53490	Other Operating Supplies	\$ 4,000.00	\$ 227.57
53510	Gasoline; Oil; Grease Etc.	\$ 7,250.00	\$ 8,361.97
53750	Vaults	\$ 2,500.00	\$ 1,092.81
53760	Foundations	\$ 1,200.00	\$ -
53770	Decoration Accessories	\$ 3,800.00	\$ 12,174.31
53795	Pet Cemetery Expense	\$ 150.00	\$ -
54700	Mausoleum Cost of Goods Sold	\$ 40,000.00	\$ 28,282.36
55110	Property And Boiler Insuranc	\$ 2,500.00	\$ 221.00
55120	Auto And Fleet Insurance	\$ 550.00	\$ 547.35
55130	Public Officials Liability	\$ 300.00	\$ -
55160	Workman's Comp Insurance	\$ 7,739.00	\$ 8,493.32
55190	General Liability Insurance	\$ 3,200.00	\$ 7,826.45
55330	Equipment Rental	\$ 500.00	\$ -

55410	Provision For Depreciation	\$ 22,000.00	\$ -
56210	Interest Expense-Debt	\$ 9,792.00	\$ 8,584.37
56910	Bond Paying Agent Fees	\$ 100.00	\$ 17.23
56990	Issue Costs-Refunding	\$ 2,000.00	\$ -
68190	Other Capital	\$ 43,025.00	\$ 36,687.95
68220	Buildings	\$ -	\$ 435.00
68290	Other Capital Improvements	\$ 69,150.00	\$ 656.61
89280	Transfer to Sick Leave Trust	\$ 11,622.00	\$ 9,274.20
89290	Transfer to Perpetual Care Fnd	\$ 16,500.00	\$ 17,492.25
89291	Transfer to Mausoleum Care Fnd	\$ 3,000.00	\$ -
89292	Transfer to Endowment Fund	\$ 20,000.00	\$ 5,814.29
<b>Total General Expenses [O]</b>		\$ 1,009,343.00	\$ 712,187.54
<b>Income from Operations [Q=L-O]</b>		\$ (112,425.00)	\$ (57,723.09)
<b>Net Profit [T]</b>		\$ (112,425.00)	\$ (57,723.09)