

Profit and Loss Statement

Prairie Home Cemetery

For January 2021 ending in November 2021



Gross margin [L/J]	99.3%
Return on sales [T/J]	2.9%

	Prior (January to August 2021)	Budget	Year to Date	Current as % of Sales/ Expenses
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Sales Revenue

45940 Cemetery Fees	\$ 915.00	\$ 2,000.00	\$ 1,665.00	0.21%
45941 Cemetery Fees-Interment	\$ 125,317.50	\$ 135,000.00	\$ 173,505.00	21.54%
45942 Cemetery Fees-Foundations	\$ 29,670.00	\$ 30,000.00	\$ 38,315.00	4.76%
45943 Flower & Wreath Sales Taxabl	\$ 194.28	\$ 8,000.00	\$ 10,336.68	1.28%
45944 Planter and Benche Sales	\$ -	\$ 3,500.00	\$ -	0.00%
45946 Inscriptions	\$ 31,433.73	\$ 38,000.00	\$ 48,917.06	6.07%
45948 Pet Cemetery Revenues	\$ 300.00	\$ 300.00	\$ 300.00	0.04%
45951 Endowment Sales	\$ 2,517.14	\$ 25,000.00	\$ 10,752.48	1.34%
45970 Decoration Accessories	\$ 4,121.78	\$ 5,000.00	\$ 6,768.45	0.84%
48110 Interest On Investments	\$ 888.46	\$ 2,215.00	\$ 1,549.14	0.19%
48125 Interest on Account	\$ 1,686.44	\$ 2,300.00	\$ 2,427.82	0.30%
48330 Sale of City Property	\$ -	\$ -	\$ -	0.00%
48350 Sale of Cemetery Lots	\$ 94,885.00	\$ 100,000.00	\$ 139,785.00	17.36%
48352 Crypt Sales	\$ 22,955.00	\$ 38,000.00	\$ 44,310.00	5.50%
48354 Niche Sales	\$ 82,185.00	\$ 85,000.00	\$ 122,805.00	15.25%
48410 Private Donations	\$ 11.30	\$ -	\$ 13.30	0.00%
48412 Donations - Pet Cemetery	\$ -	\$ 500.00	\$ -	0.00%
48470 Sales Tax Discount	\$ 30.00	\$ 40.00	\$ 40.00	0.00%
48490 Miscellaneous Revenues	\$ 1,587.62	\$ 500.00	\$ 1,587.62	0.20%
49210 Transfers From General Fund	\$ 88,661.00	\$ 88,661.00	\$ 88,661.00	11.01%
49230 Transfers From Debt Service	\$ 111,155.00	\$ 111,155.00	\$ 111,155.00	13.80%
49281 Transfers from Perpetual Care	\$ -	\$ 75,000.00	\$ -	0.00%
49282 Transfers from Endowment	\$ -	\$ 60,000.00	\$ -	0.00%
49283 Transfers from Kind Trust	\$ 604.54	\$ 3,000.00	\$ 2,474.31	0.31%
Total Sales Revenue [J]	\$ 599,118.79	\$ 813,171.00	\$ 805,367.86	100.00%

Cost of Sales

45949 Cemetery Fees-Other Misc	\$ 395.00	\$ -	\$ 395.00	-
45999 Sales Discounts Given	\$ 3,812.66	\$ 6,000.00	\$ 5,108.96	-
Total Cost of Sales [K]	\$ 4,207.66	\$ 6,000.00	\$ 5,503.96	-

Gross Profit [L=J-K]	\$ 594,911.13	\$ 807,171.00	\$ 799,863.90	-
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Operating Expenses

General

51110 Salaries	\$ 56,631.11	\$ 98,358.00	\$ 56,631.11	7.29%
51210 Wages Permanent	\$ 177,651.26	\$ 247,253.00	\$ 263,689.57	33.97%
51220 Overtime	\$ 10,973.66	\$ 13,758.00	\$ 12,817.12	1.65%

51250	Wages Temporary	\$ 28,045.87	\$ 35,280.00	\$ 46,210.24	5.95%
51510	Social Security	\$ 18,468.49	\$ 24,179.00	\$ 24,624.93	3.17%
51520	Retirement	\$ 15,098.11	\$ 20,094.00	\$ 20,301.32	2.62%
51525	Retirement-GASB 68	\$ -	\$ 10,000.00	\$ -	0.00%
51540	Health Insurance	\$ 44,009.16	\$ 58,789.00	\$ 57,920.40	7.46%
51550	Life Insurance	\$ 52.21	\$ 1,030.00	\$ 476.35	0.06%
51551	Life Insurance-GASB 75	\$ -	\$ 2,000.00	\$ -	0.00%
51560	Dental Insurance	\$ 2,260.37	\$ 3,024.00	\$ 2,974.44	0.38%
51580	Unemployment Compensation	\$ 1,699.00	\$ -	\$ 1,699.00	0.22%
52130	Accounting And Auditing	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	0.64%
52190	Other Professional Services	\$ -	\$ 500.00	\$ -	0.00%
52195	Credit Card Collection Fee	\$ 6,378.09	\$ 3,500.00	\$ 9,622.68	1.24%
52210	Water And Sewer	\$ 1,928.54	\$ 5,775.00	\$ 2,931.63	0.38%
52220	Electric	\$ 3,216.40	\$ 7,105.00	\$ 5,047.72	0.65%
52240	Heat	\$ 2,401.34	\$ 4,600.00	\$ 2,503.32	0.32%
52250	Telephone	\$ 3,916.50	\$ 3,000.00	\$ 4,815.61	0.62%
52410	Vehicle Maintenance	\$ 1,974.98	\$ 2,500.00	\$ 2,009.98	0.26%
52420	Machinery And Equip Maint	\$ 5,268.75	\$ 6,000.00	\$ 5,897.15	0.76%
52440	Software Maintenance	\$ 5,787.10	\$ 5,500.00	\$ 5,787.10	0.75%
52450	Grounds Maintenance & Impr	\$ 19,173.19	\$ 45,000.00	\$ 31,931.59	4.11%
52455	Flower & Wreath Expenses	\$ 9,408.70	\$ 23,000.00	\$ 9,408.70	1.21%
52470	Building Maintenance	\$ 1,476.08	\$ 7,000.00	\$ 2,001.80	0.26%
52476	Planters & Benches	\$ 1,500.00	\$ 5,000.00	\$ 1,500.00	0.19%
52477	Inscriptions	\$ 15,536.00	\$ 25,000.00	\$ 19,146.50	2.47%
53110	Postage and Box Rent	\$ 114.15	\$ 1,000.00	\$ 716.85	0.09%
53120	Office Supplies	\$ 1,452.75	\$ 1,300.00	\$ 1,726.76	0.22%
53130	External Printing	\$ -	\$ 1,000.00	\$ -	0.00%
53135	Internal Printing	\$ -	\$ 3,250.00	\$ -	0.00%
53220	Subscriptions-Office	\$ 252.00	\$ 250.00	\$ 252.00	0.03%
53240	Membership Dues	\$ 705.00	\$ 700.00	\$ 705.00	0.09%
53250	Conference And Training	\$ 299.00	\$ 1,500.00	\$ 619.00	0.08%
53260	Advertising	\$ 1,680.00	\$ 6,000.00	\$ 2,752.16	0.35%
53440	Janitorial Supplies	\$ 224.10	\$ 200.00	\$ 387.53	0.05%
53455	Concession Supplies *Hospitality Expenses*	\$ 660.93	\$ 1,250.00	\$ 833.92	0.11%
53460	Clothing And Uniforms	\$ 2,167.20	\$ 2,850.00	\$ 2,697.32	0.35%
53490	Other Operating Supplies	\$ 2,598.59	\$ 3,900.00	\$ 2,598.59	0.33%
53510	Gasoline; Oil; Grease Etc.	\$ 4,249.62	\$ 7,250.00	\$ 5,775.97	0.74%
53750	Vaults	\$ 4,037.33	\$ 2,300.00	\$ 5,121.87	0.66%
53760	Foundations	\$ -	\$ 1,200.00	\$ -	0.00%
53765	Headstones	\$ 490.00	\$ -	\$ 490.00	0.06%
53770	Decoration Accessories	\$ 1,080.79	\$ 3,800.00	\$ 2,375.89	0.31%
53795	Pet Cemetery Expense	\$ -	\$ 150.00	\$ -	0.00%
54700	Mausoleum Cost of Goods Sold	\$ 33,245.59	\$ 40,000.00	\$ 48,083.59	6.19%
55110	Property And Boiler Insuranc	\$ -	\$ 2,500.00	\$ -	0.00%
55120	Auto And Fleet Insurance	\$ -	\$ 525.00	\$ -	0.00%
55130	Public Officials Liability	\$ -	\$ 300.00	\$ -	0.00%
55160	Workman's Comp Insurance	\$ 6,217.78	\$ 7,102.00	\$ 7,029.58	0.91%

55190	General Liability Insurance	\$ -	\$ 3,200.00	\$ -	0.00%
55330	Equipment Rental	\$ 4,543.26	\$ 500.00	\$ 4,804.40	0.62%
55410	Provision For Depreciation	\$ -	\$ 22,000.00	\$ -	0.00%
56210	Interest Expense-Debt	\$ 3,163.03	\$ 9,500.00	\$ 8,739.53	1.13%
56910	Bond Paying Agent Fees	\$ 16.91	\$ 125.00	\$ 16.91	0.00%
56990	Issue Costs-Refunding	\$ -	\$ 4,500.00	\$ -	0.00%
68130	Office Furniture & Equipment	\$ -	\$ -	\$ 2,583.00	0.00%
68220	Buildings	\$ 30,125.69	\$ -	\$ 30,125.69	3.88%
89280	Transfer to Sick Leave Trust	\$ 8,319.95	\$ 7,632.00	\$ 11,019.65	1.42%
89290	Transfer to Perpetual Care Fnd	\$ 16,205.11	\$ 15,000.00	\$ 22,940.11	2.95%
89291	Transfer to Mausoleum Care Fnd	\$ 4,722.50	\$ 12,694.00	\$ 4,722.50	0.61%
89292	Transfer to Endowment Fund	\$ 6,013.81	\$ 25,000.00	\$ 14,249.15	1.84%
Total General Expenses [O]		\$ 570,440.00	\$ 850,723.00	\$ 776,315.23	100.0%
Total Operating Expenses [P=M+N+O]		\$ 570,440.00	\$ 850,723.00	\$ 776,315.23	100.0%
Income from Operations [Q=L-P]		\$ 24,471.13	\$ (43,552.00)	\$ 23,548.67	-
Net Profit [T]		\$ 24,471.13	\$ (43,552.00)	\$ 23,548.67	-