# Profit and Loss Statement

**Prairie Home Cemetery**

**For January 2025 ending in February 2025**

PRELIMINARY

| | Budget | YTD through February |
|---|---|---|
| **Sales Revenue** | | |
| 45940 Cemetery Fees | $ 3,800.00 | $ 420.00 |
| 45941 Cemetery Fees-Interment | $ 170,000.00 | $ 29,970.00 |
| 45942 Cemetery Fees-Foundations | $ 38,000.00 | $ 1,600.00 |
| 45943 Flower & Wreath Sales Taxabl | $ 12,000.00 | $ 634.24 |
| 45944 Planter and Bench Sales | $ - | $ - |
| 45946 Inscriptions | $ 40,000.00 | $ 18,587.50 |
| 45948 Pet Cemetery Revenues | $ 6,000.00 | $ - |
| 45951 Endowment Sales | $ 2,000.00 | $ - |
| 45970 Decoration Accessories | $ 7,500.00 | $ 571.44 |
| 48110 Interest On Investments | $ 5,000.00 | $ 4.80 |
| 48125 Interest on Account | $ 2,000.00 | $ 28.64 |
| 48330 Sale of City Property | $ 7,500.00 | $ - |
| 48350 Sale of Cemetery Lots | $ 150,000.00 | $ 8,205.00 |
| 48352 Crypt Sales | $ 25,000.00 | $ - |
| 48354 Niche Sales | $ 130,000.00 | $ 11,580.00 |
| 48357 Cremation Garden Sales | $ 1,900.00 | $ - |
| 48410 Private Donations | $ 2,000.00 | $ - |
| 48470 Sales Tax Discount | $ 40.00 | $ 10.04 |
| 48490 Miscellaneous Revenues | $ 1,000.00 | $ 15.00 |
| 49110 Proceeds of Long Term Debt | $ 47,200.00 | $ - |
| 49210 Transfers From General Fund | $ 88,661.00 | $ 88,661.00 |
| 49230 Transfers From Debt Service | $ 91,334.00 | $ - |
| 49281 Transfers from Perpetual Care | $ 65,000.00 | $ 55,305.16 |
| 49282 Transfers from Endowment | $ 50,000.00 | $ 42,108.18 |
| 49283 Transfers from Kind Trust | $ 10,000.00 | $ 6,456.44 |
| **Total Sales Revenue [J]** | $ 955,935.00 | $ 264,157.44 |
| | | |
| **Cost of Sales** | | |
| 45999 Sales Discounts Given | $ - | $ - |
| **Total Cost of Sales [K]** | $ - | $ - |
| | | |
| **Gross Profit [L=J-K]** | **$ 955,935.00** | **$ 264,157.44** |
| | | |
| **Expenses** | | |
| 51110 Salaries | $ 418,117.00 | $ 19,518.84 |
| 51210 Wages Permanent | $ - | $ 50,525.18 |
| 51220 Overtime | $ 14,600.00 | $ 900.55 |
| 51250 Wages Temporary | $ 49,000.00 | $ - |
| 51510 Social Security | $ 32,200.00 | $ 5,019.37 |
| 51520 Retirement | $ 28,265.00 | $ 4,615.05 |
| 51540 Health Insurance | $ 107,020.00 | $ 20,696.20 |

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|---|---|---|---|
| 51550 | Life Insurance | $ 1,537.00 | $ 275.00 |
| 51560 | Dental Insurance | $ 3,792.00 | $ 729.30 |
| 52130 | Accounting And Auditing | $ 5,791.00 | $ 5,791.00 |
| 52190 | Other Professional Services | $ 500.00 | $ - |
| 52195 | Credit Card Collection Fee | $ 12,000.00 | $ 1,354.25 |
| 52210 | Water And Sewer | $ 5,200.00 | $ 309.73 |
| 52220 | Electric | $ 6,400.00 | $ 622.54 |
| 52240 | Heat | $ 3,900.00 | $ 770.25 |
| 52250 | Telephone | $ 4,800.00 | $ 726.59 |
| 52410 | Vehicle Maintenance | $ 4,000.00 | $ 462.56 |
| 52420 | Machinery And Equip Maint | $ 5,000.00 | $ 161.34 |
| 52440 | Software Maintenance | $ 10,000.00 | $ 3,937.50 |
| 52450 | Grounds Maintenance & Impr | $ 45,000.00 | $ 474.57 |
| 52455 | Flower & Wreath Expenses | $ 23,000.00 | $ - |
| 52470 | Building Maintenance | $ 10,000.00 | $ 139.69 |
| 52476 | Planters & Benches | $ - | |
| 52477 | Inscriptions | $ 26,000.00 | $ 3,862.00 |
| 53110 | Postage and Box Rent | $ 840.00 | $ 56.37 |
| 53120 | Office Supplies | $ 1,200.00 | $ - |
| 53130 | External Printing | $ 1,000.00 | $ - |
| 53135 | Internal Printing | $ 3,250.00 | $ - |
| 53220 | Subscriptions-Office | $ 300.00 | $ - |
| 53240 | Membership Dues | $ 1,000.00 | $ 611.00 |
| 53250 | Conference And Training | $ 4,000.00 | $ - |
| 53260 | Advertising | $ 4,500.00 | $ 250.00 |
| 53440 | Janitorial Supplies | $ 250.00 | $ - |
| 53455 | Concession Supplies | $ 1,250.00 | $ 115.42 |
| 53460 | Clothing And Uniforms | $ 2,000.00 | $ 280.77 |
| 53490 | Other Operating Supplies | $ 3,500.00 | $ - |
| 53510 | Gasoline; Oil; Grease Etc. | $ 6,000.00 | $ 993.78 |
| 53750 | Vaults | $ 4,000.00 | $ - |
| 53760 | Foundations | $ 3,000.00 | $ - |
| 53770 | Decoration Accessories | $ 4,000.00 | $ - |
| 54700 | Mausoleum Cost of Goods Sold | $ 40,000.00 | $ 5,312.52 |
| 55110 | Property And Boiler Insuranc | $ 3,300.00 | $ - |
| 55120 | Auto And Fleet Insurance | $ 700.00 | $ - |
| 55160 | Workman's Comp Insurance | $ 8,000.00 | $ - |
| 55190 | General Liability Insurance | $ 3,600.00 | $ - |
| 55330 | Equipment Rental | $ - | $ - |
| 55410 | Provision For Depreciation | $ 31,500.00 | $ - |
| 56210 | Interest Expense-Debt | $ 17,887.00 | $ - |
| 56910 | Bond Paying Agent Fees | $ 20.00 | $ - |
| 56990 | Issue Costs - Refunding | $ - | $ - |
| 68190 | Other Capital | $ 54,700.00 | $ - |
| 68290 | Other Capital Improvements | $ - | $ - |
| 89280 | Transfer to Sick Leave Trust | $ 10,000.00 | $ 409.04 |
| 89290 | Transfer to Perpetual Care Fnd | $ 22,500.00 | $ 1,230.75 |

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|---|---|---|
| 89291 Transfer to Mausoleum Care Fnd | $ - | $ 2,895.00 |
| 89292 Transfer to Endowment Fund | $ - | $ - |
| **Total General Expenses [O]** | $ 1,048,419.00 | $ 133,046.16 |
| **Income from Operations [Q=L-O]** | **$ (92,484.00)** | **$ 131,111.28** |
| **Net Profit [T]** | **$ (92,484.00)** | **$ 131,111.28** |