

Profit and Loss Statement

Prairie Home Cemetery

For January 2025 ending in August 2025



	Budget	YTD through August
Sales Revenue		
42310 Federal Grant/ Aids	\$ 79,900.00	\$ -
45940 Cemetery Fees	\$ 3,800.00	\$ 3,355.00
45941 Cemetery Fees-Interment	\$ 170,000.00	\$ 134,505.00
45942 Cemetery Fees-Foundations	\$ 38,000.00	\$ 27,825.00
45943 Flower & Wreath Sales Taxabl	\$ 12,000.00	\$ 1,634.22
45946 Inscriptions	\$ 40,000.00	\$ 40,701.50
45948 Pet Cemetery Revenues	\$ 6,000.00	\$ -
45951 Endowment Sales	\$ 2,000.00	\$ -
45970 Decoration Accessories	\$ 7,500.00	\$ 5,635.24
45999 Sales Discounts Given	\$ -	\$ 25.50
48110 Interest On Investments	\$ 5,000.00	\$ 23,125.53
48125 Interest on Account	\$ 2,000.00	\$ 107.36
48330 Sale of City Property	\$ 7,500.00	\$ 4,625.00
48350 Sale of Cemetery Lots	\$ 150,000.00	\$ 113,890.00
48352 Crypt Sales	\$ 25,000.00	\$ 18,330.00
48354 Niche Sales	\$ 130,000.00	\$ 110,255.00
48357 Cremation Garden Sales	\$ 1,900.00	\$ 4,565.00
48410 Private Donations	\$ 2,000.00	\$ 250.00
48470 Sales Tax Discount	\$ 40.00	\$ (7.58)
48490 Miscellaneous Revenues	\$ 1,000.00	\$ 990.00
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	\$ 91,334.00
49281 Transfers from Perpetual Care	\$ 65,000.00	\$ -
49282 Transfers from Endowment	\$ 50,000.00	\$ -
49283 Transfers from Kind Trust	\$ 10,000.00	\$ 8,917.92
49990 Appropriated Fund Balance Ap	\$ 124,410.00	\$ -
Total Sales Revenue [J]	\$ 1,160,245.00	\$ 678,724.69
Cost of Sales		
45999 Sales Discounts Given	\$ -	\$ -
Total Cost of Sales [K]	\$ -	\$ -
Gross Profit [L=J-K]	\$ 1,160,245.00	\$ 678,724.69
Expenses		
51110 Salaries	\$ 418,117.00	\$ 77,350.25
51210 Wages Permanent	\$ -	\$ 200,367.51
51220 Overtime	\$ 14,600.00	\$ 4,528.93
51250 Wages Temporary	\$ 49,000.00	\$ 34,432.62
51510 Social Security	\$ 32,200.00	\$ 20,474.75

51520	Retirement	\$ 28,265.00	\$ 18,365.54
51540	Health Insurance	\$ 107,020.00	\$ 74,506.32
51550	Life Insurance	\$ 1,537.00	\$ 1,001.76
51560	Dental Insurance	\$ 3,792.00	\$ 2,625.48
52130	Accounting And Auditing	\$ 5,791.00	\$ 5,791.00
52190	Other Professional Services	\$ 500.00	\$ 148.50
52195	Credit Card Collection Fee	\$ 12,000.00	\$ 6,917.32
52210	Water And Sewer	\$ 5,200.00	\$ 2,069.07
52220	Electric	\$ 6,400.00	\$ 3,621.38
52240	Heat	\$ 3,900.00	\$ 3,034.99
52250	Telephone	\$ 4,800.00	\$ 3,386.11
52410	Vehicle Maintenance	\$ 4,000.00	\$ 1,504.43
52420	Machinery And Equip Maint	\$ 5,000.00	\$ 4,973.64
52440	Software Maintenance	\$ 10,000.00	\$ 9,087.50
52450	Grounds Maintenance & Impr	\$ 45,000.00	\$ 15,037.95
52455	Flower & Wreath Expenses	\$ 23,000.00	\$ 1,412.01
52470	Building Maintenance	\$ 10,000.00	\$ 2,572.64
52477	Inscriptions	\$ 26,000.00	\$ 15,647.60
53110	Postage and Box Rent	\$ 840.00	\$ 338.32
53120	Office Supplies	\$ 1,200.00	\$ 566.49
53130	External Printing	\$ 1,000.00	\$ 18.00
53135	Internal Printing	\$ 3,250.00	\$ 3,250.00
53220	Subscriptions-Office	\$ 300.00	\$ 45.37
53240	Membership Dues	\$ 1,000.00	\$ 611.00
53250	Conference And Training	\$ 4,000.00	\$ 310.00
53260	Advertising	\$ 4,500.00	\$ 1,975.00
53440	Janitorial Supplies	\$ 250.00	\$ 37.45
53455	Concession Supplies	\$ 1,250.00	\$ 717.29
53460	Clothing And Uniforms	\$ 2,000.00	\$ 1,557.21
53490	Other Operating Supplies	\$ 3,500.00	\$ 10.00
53510	Gasoline; Oil; Grease Etc.	\$ 6,000.00	\$ 5,037.32
53750	Vaults	\$ 4,000.00	\$ 1,957.03
53760	Foundations	\$ 3,000.00	\$ 3,349.66
53770	Decoration Accessories	\$ 4,000.00	\$ 4,523.79
54700	Mausoleum Cost of Goods Sold	\$ 40,000.00	\$ 26,675.42
55110	Property And Boiler Insuranc	\$ 3,300.00	\$ 3,242.00
55120	Auto And Fleet Insurance	\$ 700.00	\$ 576.63
55160	Workman's Comp Insurance	\$ 8,000.00	\$ 7,584.87
55190	General Liability Insurance	\$ 3,600.00	\$ 4,618.00
55410	Provision For Depreciation	\$ 31,500.00	\$ -
56210	Interest Expense-Debt	\$ 17,887.00	\$ 8,943.56
56910	Bond Paying Agent Fees	\$ 20.00	\$ 19.56
56990	Issue Costs-Refunding	\$ -	\$ 680.00
68190	Other Capital	\$ 54,700.00	\$ 51,700.34
68290	Other Capital Improvements	\$ 204,310.00	\$ 53,027.92
89280	Transfer to Sick Leave Trust	\$ 10,000.00	\$ 1,636.16
89290	Transfer to Perpetual Care Fnd	\$ 22,500.00	\$ 17,634.75

89291 Transfer to Mausoleum Care Fnd	\$ -	\$ 19,351.25
Total General Expenses [O]	\$ 1,252,729.00	\$ 728,851.69
Income from Operations [Q=L-O]	\$ (92,484.00)	\$ (50,127.00)
Net Profit [T]	\$ (92,484.00)	\$ (50,127.00)