

**Kostenstellenrechnung****2020**

| Pos. | Bezeichnung               | Aktiv | Buch.schl. | Wert      | Friedhof | Bestattung | Trauerhalle | Verwaltung | Summe   | Differenz |
|------|---------------------------|-------|------------|-----------|----------|------------|-------------|------------|---------|-----------|
| 1    | Personalkosten            | 1     | P          | 82.837    | -        | -          | 4.142       | 78.696     | 82.837  | -         |
| 2    | Sachkosten                | 1     | S          | 97.344    | 7.301    | 80.309     | 9.734       | -          | 97.344  | -         |
| 3    | Pflegekosten durch Dritte | 1     | B          | 77.685    | 62.148   | -          | 15.537      | -          | 77.685  | -         |
| 4    | Umlagen                   | 1     | FH         | 66.146    | 66.146   | -          | -           | -          | 66.146  | -         |
| 5    | Abschreibung              |       | FH         | 12.580    | -        | -          | -           | -          | -       | - 12.580  |
| 6    | Verzinsung                |       | FH         | 25.593    | -        | -          | -           | -          | -       | - 25.593  |
| 7    | Bestattungsgebühren       |       | FH         | - 169.668 | -        | -          | -           | -          | -       | 169.668   |
| 8    | Leichenhalle              |       | FH         | - 26.964  | -        | -          | -           | -          | -       | 26.964    |
| 9    | Kapelle                   |       | FH         | - 14.214  | -        | -          | -           | -          | -       | 14.214    |
| 10   | Nutzungsrechte            |       | FH         | - 147.250 | -        | -          | -           | -          | -       | 147.250   |
| 11   | Gebühren Grabstein        |       | FH         | - 3.373   | -        | -          | -           | -          | -       | 3.373     |
| 12   | Ruherechtsentschädigung   | 1     | FH         | - 4.153   | - 4.153  | -          | -           | -          | - 4.153 | -         |
| 13   | Mieten und Pachten        | 1     | FH         | - 1.400   | - 1.400  | -          | -           | -          | - 1.400 | -         |
| 14   | Überdeckung aus Vorjahren | 1     | FH         | - 5.816   | - 5.816  | -          | -           | -          | - 5.816 | -         |
| 15   | Abschreibungen            | 1     | FH         | 10.534    | 10.534   | -          | -           | -          | 10.534  | -         |
| 20   | Abschreibungen            | 1     | TH         | 1.450     | -        | -          | 1.450       | -          | 1.450   | -         |
| 22   | Zinsen                    | 1     | FH         | 28.994    | 28.994   | -          | -           | -          | 28.994  | -         |
| 27   | Zinsen                    | 1     | TH         | 423       | -        | -          | 423         | -          | 423     | -         |

|                           |  |         |        |        |         |         |         |
|---------------------------|--|---------|--------|--------|---------|---------|---------|
| Summe                     |  | 163.755 | 80.309 | 31.286 | 78.696  | 354.046 | 323.296 |
| abzügl. Verwaltungsgebühr |  |         |        |        | - 3.600 |         |         |
| gebührenf. Aufwand        |  | 163.755 | 80.309 | 31.286 | 75.096  | 350.446 |         |

|                            |        |        |        |         |
|----------------------------|--------|--------|--------|---------|
| Umlageschlüssel Verwaltung | 59,47% | 29,17% | 11,36% | 100,00% |
|----------------------------|--------|--------|--------|---------|

|                   |        |        |        |       |   |
|-------------------|--------|--------|--------|-------|---|
| Umlage Verwaltung | 75.096 | 44.661 | 21.902 | 8.533 | - |
|-------------------|--------|--------|--------|-------|---|

|                        |                   |                 |                   |                    |
|------------------------|-------------------|-----------------|-------------------|--------------------|
|                        |                   | <b>Friedhof</b> | <b>Bestattung</b> | <b>Trauerhalle</b> |
| Summe Endkostenstellen |                   | 208.415         | 102.211           | 39.819             |
|                        | 2020              | 208.415         | 102.211           | 39.819             |
|                        | 2021              | 214.208         | 103.474           | 40.295             |
|                        | 2022              | 219.613         | 104.784           | 40.862             |
|                        |                   |                 |                   |                    |
|                        |                   |                 |                   |                    |
|                        | <b>Mittelwert</b> | <b>214.079</b>  | <b>103.490</b>    | <b>40.325</b>      |