

**CARNEGIE LIBRARY
SPECIAL FUND**

City of Ishpeming
268-Carnegie Library Special Funds
 Change in Fund Balance
 December 31, 20XX

	2018		2019	
	2017 Actual	*Actual	Budget	Approved Budget
Revenue & Transfers In	\$ 812	\$ 6,129	\$ 2,970	\$ 1,070
Expense & Transfers out	(3,855)	(11,304)	(11,307)	(15,600)
Net Income/(Net Loss)	(3,043)	(5,175)	(8,337)	(14,530)
Beginning Fund Balance	53,538	50,495	50,495	42,158
Ending Fund Balance	<u>\$ 50,495</u>	<u>\$ 45,320</u>	<u>\$ 42,158</u>	<u>\$ 27,628</u>
Fund Balance Detail:				
Non-spendable	\$ -	\$ -	\$ -	\$ - (1)
Restricted	-	-	-	- (2)
Committed	-	-	-	- (3)
Assigned	50,495	45,320	42,158	27,628 (4)
Unassigned	-	-	-	- (5)
Ending Fund Balance	<u>\$ 50,495</u>	<u>\$ 45,320</u>	<u>\$ 42,158</u>	<u>\$ 27,628</u>

- (1)
- (2)
- (3)
- (4) Assigned to library improvements
- (5)

* - Not final as year-end adjustments not reflected

268-CARNEGIE LIBRARY SPEC FD
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>REVENUE SUMMARY</u>					
	CHARGES FOR SERVICES	0.00	0.00	0.00	0.00
	INTEREST & RENTS	89.58	79.42	70.00	70.00
	OTHER	<u>721.97</u>	<u>6,049.11</u>	<u>2,900.00</u>	<u>1,000.00</u>
	TOTAL REVENUES	<u>811.55</u>	<u>6,128.53</u>	<u>2,970.00</u>	<u>1,070.00</u>
<u>EXPENDITURE SUMMARY</u>					
	GENERAL LIBRARY	<u>3,854.43</u>	<u>11,304.08</u>	<u>11,307.00</u>	<u>15,600.00</u>
	TOTAL EXPENDITURES	<u>3,854.43</u>	<u>11,304.08</u>	<u>11,307.00</u>	<u>15,600.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	(3,042.88)	(5,175.55)	(8,337.00)	(14,530.00)

268-CARNEGIE LIBRARY SPEC FD

REVENUES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>CHARGES FOR SERVICES</u>				
268-000-646-000 SALE OF USED EQUIPMENT	0.00	0.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	0.00	0.00	0.00	0.00
<u>INTEREST & RENTS</u>				
268-000-665-000 INTEREST EARNED	89.58	79.42	70.00	70.00
TOTAL INTEREST & RENTS	89.58	79.42	70.00	70.00
<u>OTHER</u>				
268-000-675-000 CONTRIBUTIONS	721.97	6,049.11	2,900.00	1,000.00
TOTAL OTHER	721.97	6,049.11	2,900.00	1,000.00
TOTAL REVENUES	811.55	6,128.53	2,970.00	1,070.00

268-CARNEGIE LIBRARY SPEC FD

EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>GENERAL LIBRARY</u>				
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<u>PERSONNEL SERVICES</u>				
268-790-702-000 SALARIES	0.00	0.00	0.00	0.00
268-790-702-002 SALARIES - WORK AREA	0.00	0.00	0.00	0.00
268-790-702-003 SALARIES - SINK/BATHROOM	0.00	0.00	0.00	0.00
268-790-725-000 FRINGE BENEFITS	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PERSONNEL SERVICES	0.00	0.00	0.00	0.00
<u>SUPPLIES</u>				
268-790-740-002 SUPPLIES - WORK AREA	178.75	0.00	0.00	100.00
268-790-740-003 SUPPLIES - SINK/BATHROOM	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>
TOTAL SUPPLIES	178.75	0.00	0.00	600.00
<u>OTHER SERVICES</u>				
268-790-801-000 PROFESSIONAL SERVICES	1,144.83	11,167.84	11,170.00	0.00
268-790-801-001 PROFESSIONAL SERV-PAINTING	0.00	0.00	0.00	0.00
268-790-801-004 PROFESSIONAL SERV-CARPETING	0.00	0.00	0.00	0.00
268-790-801-005 PROFESSIONAL SERV-ELECTRICAL	1,460.00	136.24	137.00	0.00
268-790-801-006 PROFESSIONAL SERV-WINDOWS	0.00	0.00	0.00	0.00
268-790-801-007 PROFESSIONAL SERV-LIGHTING	0.00	0.00	0.00	0.00
268-790-956-000 MISCELLANEOUS	106.59	0.00	0.00	0.00
268-790-956-001 MISC. - FURNITURE	<u>964.26</u>	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>
TOTAL OTHER SERVICES	3,675.68	11,304.08	11,307.00	15,000.00
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TOTAL GENERAL LIBRARY	3,854.43	11,304.08	11,307.00	15,600.00
TOTAL EXPENDITURES	<u>3,854.43</u>	<u>11,304.08</u>	<u>11,307.00</u>	<u>15,600.00</u>
REVENUES OVER/(UNDER) EXPENDITURES	(3,042.88)	(5,175.55)	(8,337.00)	(14,530.00)
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