

## **CEMETERY PERPETUAL CARE FUND**

City of Ishpeming  
**711-Cemetery Perpetual Care**  
 Change in Fund Balance  
 December 31, 20XX

	2018		2019	
	2017 Actual	*Actual	Budget	Approved Budget
Revenue & Transfers In	\$ 27,341	\$ 14,425	\$ 19,540	\$ 19,750
Expense & Transfers out	(4,860)	-	(5,750)	(5,750)
Net Income/(Net Loss)	22,481	14,425	13,790	14,000
Beginning Fund Balance	978,098	1,000,579	1,000,579	1,014,369
Ending Fund Balance	<u>\$ 1,000,579</u>	<u>\$ 1,015,004</u>	<u>\$ 1,014,369</u>	<u>\$ 1,028,369</u>
Fund Balance Detail:				
Non-spendable	\$ 843,285	\$ 852,565	\$ 856,075	\$ 852,565 (1)
Restricted	157,294	162,439	158,294	175,804 (2)
Committed	-	-	-	- (3)
Assigned	-	-	-	- (4)
Unassigned	-	-	-	- (5)
Ending Fund Balance	<u>\$ 1,000,579</u>	<u>\$ 1,015,004</u>	<u>\$ 1,014,369</u>	<u>\$ 1,028,369</u>

(1) Non-spendable per city charter

(2) Restricted per city charter

(3)

(4)

(5)

\* - Not final as year-end adjustments not reflected

CITY OF ISHPEMING  
 BUDGET PRESENTATION  
 AS OF: DECEMBER 31ST, 2018

711-CEMETERY PERPETUAL CARE  
 BUDGET SUMMARY

ACCT#	ACCOUNT NAME	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>REVENUE SUMMARY</u>					
	CHARGES FOR SERVICES	17,875.00	10,725.00	12,790.00	13,000.00
	INTEREST & RENTS	9,466.34	3,699.58	6,750.00	6,750.00
	OTHER	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	TOTAL REVENUES	<u>27,341.34</u>	<u>14,424.58</u>	<u>19,540.00</u>	<u>19,750.00</u>
<u>EXPENDITURE SUMMARY</u>					
	CEMETERY	0.00	0.00	0.00	0.00
	TRANSFERS OUT	<u>4,860.48</u>	<u>0.00</u>	<u>5,750.00</u>	<u>5,750.00</u>
	TOTAL EXPENDITURES	<u>4,860.48</u>	<u>0.00</u>	<u>5,750.00</u>	<u>5,750.00</u>
	REVENUES OVER/(UNDER) EXPENDITURES	22,480.86	14,424.58	13,790.00	14,000.00

711-CEMETERY PERPETUAL CARE

REVENUES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>CHARGES FOR SERVICES</u>				
711-000-630-000 PERPETUAL CARE FEES	17,875.00	10,725.00	12,790.00	13,000.00
TOTAL CHARGES FOR SERVICES	17,875.00	10,725.00	12,790.00	13,000.00
<u>INTEREST &amp; RENTS</u>				
711-000-665-000 INTEREST EARNED	4,860.48	5,372.94	5,750.00	5,750.00
711-000-666-000 UNREALIZED GAIN/(LOSS)	4,605.86	(1,673.36)	1,000.00	1,000.00
TOTAL INTEREST & RENTS	9,466.34	3,699.58	6,750.00	5,750.00
<u>OTHER</u>				
711-000-680-000 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00
TOTAL REVENUES	27,341.34	14,424.58	19,540.00	13,750.00

711-CEMETERY PERPETUAL CARE

EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>CEMETERY</u>				
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<u>OTHER SERVICES</u>				
711-711-956-000 MISCELLANEOUS	0.00	0.00	0.00	0.00
TOTAL OTHER SERVICES	0.00	0.00	0.00	0.00
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TOTAL CEMETERY	0.00	0.00	0.00	0.00
 <u>TRANSFERS OUT</u>				
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<u>TRANSFERS OUT</u>				
711-965-999-101 TRANSFER OUT - GENERAL FUND	4,860.48	0.00	5,750.00	5,750.00
TOTAL TRANSFERS OUT	4,860.48	0.00	5,750.00	5,750.00
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TOTAL TRANSFERS OUT	4,860.48	0.00	5,750.00	5,750.00
TOTAL EXPENDITURES	4,860.48	0.00	5,750.00	5,750.00
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REVENUES OVER/(UNDER) EXPENDITURES	22,480.86	14,424.58	13,790.00	14,000.00
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