

CEMETERY CARE FUND

City of Ishpeming
712-Cemetery Care Fund
 Change in Fund Balance
 December 31, 20XX

	2017	2018		2019	
	Actual	*Actual	Budget	Approved Budget	
Revenue & Transfers In	\$ 1,073	\$ 392	\$ 1,085	\$ 1,100	
Expense & Transfers out	(759)	(43)	(728)	(700)	
Net Income/(Net Loss)	314	349	357	400	
Beginning Fund Balance	153,688	154,002	154,002	154,359	
Ending Fund Balance	<u>\$ 154,002</u>	<u>\$ 154,351</u>	<u>\$ 154,359</u>	<u>\$ 154,759</u>	
Fund Balance Detail:					
Non-spendable	\$ 145,697	\$ 145,509	\$ 145,697	\$ 145,297	(1)
Restricted	8,305	8,842	8,662	9,462	(2)
Committed	-	-	-	-	(3)
Assigned	-	-	-	-	(4)
Unassigned	-	-	-	-	(5)
Ending Fund Balance	<u>\$ 154,002</u>	<u>\$ 154,351</u>	<u>\$ 154,359</u>	<u>\$ 154,759</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

712-CEMETERY CARE FUND
 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	1,073.39	392.32	1,085.00	1,100.00
	OTHER	0.00	0.00	0.00	0.00
	TOTAL REVENUES	1,073.39	392.32	1,085.00	1,100.00
<u>EXPENDITURE SUMMARY</u>					
	CEMETERY	52.87	43.15	43.00	0.00
	TRANSFERS OUT	706.30	0.00	685.00	700.00
	TOTAL EXPENDITURES	759.17	43.15	728.00	700.00
	REVENUES OVER/(UNDER) EXPENDITURES	314.22	349.17	357.00	400.00

712-CEMETERY CARE FUND

REVENUES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>CHARGES FOR SERVICES</u>				
712-000-648-000 LOT USE	0.00	0.00	0.00	0.00
TOTAL CHARGES FOR SERVICES	0.00	0.00	0.00	0.00
<u>INTEREST & RENTS</u>				
712-000-665-000 INTEREST EARNED	706.30	634.50	685.00	700.00
712-000-666-000 UNREALIZED (GAIN)/LOSS	367.09	242.18	400.00	400.00
TOTAL INTEREST & RENTS	1,073.39	392.32	1,085.00	1,100.00
<u>OTHER</u>				
712-000-680-000 MISCELLANEOUS INCOME	0.00	0.00	0.00	0.00
TOTAL OTHER	0.00	0.00	0.00	0.00
TOTAL REVENUES	1,073.39	392.32	1,085.00	1,100.00

712-CEMETERY CARE FUND

EXPENDITURES	2017 ACTUAL	2018 ACTUAL	2018 BUDGET	2019 APPROVED
<u>CEMETERY</u>				
<u>OTHER SERVICES</u>				
712-712-956-000 MISCELLANEOUS	52.87	43.15	43.00	0.00
TOTAL OTHER SERVICES	52.87	43.15	43.00	0.00
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TOTAL CEMETERY	52.87	43.15	43.00	0.00
<u>TRANSFERS OUT</u>				
<u>TRANSFERS OUT</u>				
712-965-999-101 TRANSFER OUT - GENERAL FUND	706.30	0.00	685.00	700.00
TOTAL TRANSFERS OUT	706.30	0.00	685.00	700.00
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TOTAL TRANSFERS OUT	706.30	0.00	685.00	700.00
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TOTAL EXPENDITURES	759.17	43.15	728.00	700.00
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REVENUES OVER/(UNDER) EXPENDITURES	314.22	349.17	357.00	400.00
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