

CEMETERY PERPETUAL CARE FUND

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

	2017 Actual	2018 Actual	2019			2020		
			Current Budget	*YTD Actual	Projected Year End	Department Requested	Administration Recommended	Adopted Budget
Revenue & Transfers In	\$ 27,341	\$ 18,077	\$ 27,250	\$ 32,502	\$ 27,250	\$ 25,500	\$ 25,500	\$ 25,500
Expense & Transfers out	(4,860)	(6,325)	(5,750)	-	(5,750)	(11,500)	(11,500)	(11,500)
Net Income/(Net Loss)	22,481	11,752	21,500	32,502	21,500	14,000	14,000	14,000
Beginning Fund Balance	978,098	1,000,579	1,012,331	1,012,331	1,012,331	1,033,831	1,033,831	1,033,831
Ending Fund Balance	\$ 1,000,579	\$ 1,012,331	\$ 1,033,831	\$ 1,044,833	\$ 1,033,831	\$ 1,047,831	\$ 1,047,831	\$ 1,047,831

Fund Balance Detail:									
Non-spendable	\$ 843,285	\$ 843,285	\$ 859,035	\$ 873,492	\$ 859,035	\$ 867,285	\$ 867,285	\$ 861,535	(1)
Restricted	157,294	169,046	174,796	171,341	174,796	180,546	180,546	186,296	(2)
Committed	-	-	-	-	-	-	-	-	(3)
Assigned	-	-	-	-	-	-	-	-	(4)
Unassigned	-	-	-	-	-	-	-	-	(5)
Ending Fund Balance	\$ 1,000,579	\$ 1,012,331	\$ 1,033,831	\$ 1,044,833	\$ 1,033,831	\$ 1,047,831	\$ 1,047,831	\$ 1,047,831	

(1) Non-spendable per city charter
(2) Restricted per city charter
(3)
(4)
(5)
* - Not final as year-end adjustments not reflected

