

# Annual Local Unit Fiscal Report

Issued under the authority of PA 71 of 1919, PA 2 of 1968 and PA 140 of 1971. Filing is mandatory.

Local Unit Basic Information					
County:	LENAWEE	Type:	Village	Local Unit Name:	Cement City
Municode:	46-3-040	FY Ending:	2019	Year End Month:	6
Form ID: 69082			Instructions		

STATEMENT OF OPERATIONS

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	REVENUE
		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units		TAX REVENUE
Tax Reverted Property	424	\$63,100.00	\$79,285.00					U99	\$79,285.00
Payment in-Lieu-of Taxes (PILOT)	432							C30	
Swamp Land Taxes, Forest Reserve	429, 430							C30	
Commercial Facilities Tax (Act 255 of 1978)	433							T01	
Trailer Taxes (Act 243 of 1959)	434							T99	
Transient Guest Lodging Tax (Act 263 of 1974)	435							T19	
Industrial Facilities Tax (Act 198 of 1974)	437							T01	
Income Tax	438							T40	
Property Tax (includes delinquent taxes, penalties, interest, fees, community-wide special assessments)	401-449 Except Above		\$0.00	\$0.00				T01	\$0.00
TOTAL TAX REVENUE		\$63,100.00	\$79,285.00	\$0.00					\$79,285.00

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total
SPECIAL ASSESSMENTS								
Special Assessments	450-474							
TOTAL SPECIAL ASSESSMENTS								

Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
LICENSES AND PERMITS									
Business Licenses and Permits	476-489							T99	
Non-Business Licenses and Permits	490-500	\$1,700.00	\$1,420.00					T99	\$1,420.00
TOTAL LICENSES AND PERMITS		\$1,700.00	\$1,420.00					\$1,420.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
FEDERAL GRANTS									
General Government	502							B89	
Public Safety	505							B89	
Sanitation	513							B89	
Health and/or Hospitals	516							B42	
Welfare	519							B79	
Culture and Recreation	523							B89	
Housing & Community Development	522							B50	
All Other Federal Aid Grants	501-538 Except Above							B89	
TOTAL FEDERAL GRANTS									
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
STATE GRANTS									
State Revenue Sharing	574	\$43,000.00	\$43,557.00	\$82,683.00				C89	\$126,240.00
Public Safety	543-545, 547, 570							C89	
Streets and Highways (Act 51)	546	\$5,500.00	\$3,714.00					C46	\$3,714.00
Streets and Highways (Non-Act 51)	546							C46	
Sanitation	552							C89	

Health	555							C42	
Welfare	555							C79	
Culture and Recreation	566							C89	
Other General/ All Other State Aid Grants	540-579 Except Above							C89	
TOTAL STATE GRANTS		\$48,500.00	\$47,271.00	\$82,683.00				\$129,954.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CONTRIBUTIONS FROM LOCAL UNITS									
General Government	581-599							D89	
Public Safety	581-599							D89	
Streets and Highways	581-599							D46	
Sanitation	581-599							D89	
Health and/or Hospitals	581-599							D42	
Welfare	581-599							D79	
Culture and Recreation	581-599							D89	
Housing & Community Development	581-599							D50	
Gas, Water, and Electric Utilities	581-599							D89	
Transit	581-599							D94	
All Other	580-599 Except Above							D89	
TOTAL CONTRIBUTIONS FROM LOCAL UNITS									
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CHARGES FOR SERVICES									
All Other Services Rendered Charges	626-637				\$0.00	\$24,962.00		A89	\$24,962.00
Parking Facilities (garages, meters, etc.)	652				\$0.00	\$0.00		A60	\$0.00



Proceeds from Bond/Note Issuance	696-698								
Transfers In	699			\$14,090.00					\$14,090.00
TOTAL OTHER FINANCING SOURCES				\$14,090.00					\$14,090.00
TOTAL REVENUE		\$122,000.00	\$134,525.00	\$97,182.00	\$0.00	\$24,962.00			\$256,669.00

STATEMENT OF OPERATIONS

Legislative (Council, Board, Commission)	101-128	\$65,140.00	\$14,548.00					E29	\$14,548.00
Chief Executive	171-190							E29	
Treasurer	253		\$8,786.00					E23	\$8,786.00
Clerk	215-218		\$8,728.00					E29	\$8,728.00
Assessing Equalization	243, 245, 247 and 257							E23	
Finance and Tax Administration	191-260 Except Above							E23	
Elections	262							E89	
Building and Grounds	265	\$16,000.00	\$12,659.00					E31	\$12,659.00
Attorney/Corporatio n Counsel	266								
All Other General Government	100-279 Except Above	\$3,500.00	\$5,819.00					E89	\$5,819.00
TOTAL GENERAL GOVERNMENT		\$84,640.00	\$50,540.00					\$50,540.00	
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
JUDICIAL									
Trial Court	281-282							E25	
Circuit Court	283-285							E25	
District/Municipal Court	286-288							E25	
Friend of the Court	289, 291							E25	
Friend of the Court- Cooperative Reimbursement Program	290							E25	

Law Library	292-293							E25	
Probate Court	294							E25	
Probation	295							E25	
Prosecuting Attorney	296							E25	
Grand Jury	297							E25	
Family Counseling Services	298							E25	
Other Judicial Activities	280-299 Except Above							E25	
TOTAL JUDICIAL									
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
PUBLIC SAFETY									
Police/Sheriff/Constable	301, 305, 310, 315-320, 330-332	\$0.00	\$0.00	\$0.00				E62	\$0.00
Fire	336-344	\$0.00	\$0.00	\$0.00				E24	\$0.00
Combined Public Safety Department	345							E89	
Emergency 911 Dispatch Activities	325							E89	
Corrections/Jail	351-370							E05	
Building Inspection & Regulation Activities	371-399	\$800.00	\$502.00					E66	\$502.00
All Other Public Safety Activities	300-439 Except Above	\$22,560.00	\$21,222.00					E89	\$21,222.00
TOTAL PUBLIC SAFETY		\$23,360.00	\$21,724.00	\$0.00					\$21,724.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
PUBLIC WORKS									
Public Works (Non-Act 51)	441, 442, 444-448	\$0.00	\$7,374.00					E44	\$7,374.00
Road Commission/Street Dept. (Act 51)	449-520			\$41,835.00				E44	\$41,835.00
Sanitation/Landfill/Solid Waste	521-522, 526-528	\$19,000.00	\$24,715.00					E81	\$24,715.00



Community Planning and Zoning	701-703, 710, 712, 713	\$800.00	\$2,101.00					E29	\$2,101.00
Economic Development	728, 730-732							E89	
Register of Deeds	711								
All Other Community Development	700-749 Except Above								
TOTAL COMMUNITY/ECONOMIC DEVELOPMENT		\$800.00	\$2,101.00						\$2,101.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
RECREATION AND CULTURE									
Parks and Recreation	751-752, 756, 760, 764, 767, 770							E61	
Library	790-791							E52	
Various Cultural Activities, Fine Arts, Historical Society, Museums, etc.	803-805							E61	
All Other Recreation and Culture	750-849 Except Above								
TOTAL RECREATION AND CULTURE									
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER									
Miscellaneous	955								
Capital Outlay	901-904								
Debt Service	906-929								
Depreciation	968								
TOTAL OTHER									
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER FINANCING USES									



Transfers (Out)	995			\$14,090.00					\$14,090.00
EXTRAORDINARY /SPECIAL ITEMS	998-99								
TOTAL OTHER FINANCING USES				\$14,090.00					\$14,090.00
TOTAL EXPENDITURES		\$137,000.00	\$114,518.00	\$55,925.00	\$0.00	\$26,036.00			\$196,479.00
Description of Account	Account Number(s)	General Fund Final Amended Budget	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
Net Change in Fund Balances/Fund Net Position		\$-15,000.00	\$20,007.00	\$41,257.00	\$0.00	\$-1,074.00		\$60,190.00	
Fund Balance/Fund Net Position Beginning Balances		\$198,320.00	\$237,580.00	\$163,173.00	\$0.00	\$43,032.00	\$0.00		\$443,785.00
Prior Period Adjustment									
Fund Balance/Fund Net Position Ending Balances		\$183,320.00	\$257,587.00	\$204,430.00	\$0.00	\$41,958.00	\$0.00	\$503,975.00	

STATEMENT OF OPERATIONS--Additions to Capital Assets

List Capital Outlay Expenditures from all funds (included in expenditures in the Statement of Operations) by category:

Description of Account	Capital Assets	
Legislative	G29	
Judicial	G25	
General Government	G89	
Police	G62	
Fire	G24	
Combined Public Safety	G89	
Parking Meters, Off-Street Parking	G60	
Corrections	G05	
Other Public Safety	G89	
Streets & Highways	G44	
Sanitation/Solid Waste	G81	
Sewerage	G80	
Water	G91	
Electric Utilities	G92	
Airports	G01	

Public Transportation	G94	
Hospital & Hospital Operations	G36	
Welfare	G79	
Housing & Redevelopment	G50	
All Other Health & Welfare	G32	
Parks & Recreation	G61	
Library	G52	
Other Recreation & Culture	G61	
Other Functions	G89	
Other Capital Outlay		
TOTAL ADDITIONS TO CAPITAL ASSETS		

STATEMENT OF POSITION

								ASSETS, DEFERRED OUTFLOWS OF RESOURCES	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total		
Cash & Cash Equivalents	001-016	\$256,146.00	\$177,898.00	\$0.00	\$30,116.00	\$0.00	W61	\$464,160.00	
Investment in Securities	017						W61		
TOTAL CASH AND INVESTMENTS		\$256,146.00	\$177,898.00	\$0.00	\$30,116.00	\$0.00	\$464,160.00		
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total		
RECEIVABLES									
Tax, Utility, & Assessment Receivables	019-070	\$18.00						\$18.00	
Due from Other Governments & Units	071-081	\$14,356.00	\$12,879.00					\$27,235.00	
Due from Other Funds	084	\$834.00	\$14,851.00		\$543.00			\$16,228.00	
All Other Receivables	18-100 Except Above	\$1,039.00						\$1,039.00	
TOTAL RECEIVABLES		\$16,247.00	\$27,730.00		\$543.00		\$44,520.00		
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total		
OTHER CURRENT ASSETS									
Inventory	101-110								

Prepays	123	\$7,580.00						\$7,580.00
Assets Held for Sale	128							
All Other Current Assets	111-129 Except Above							
TOTAL OTHER CURRENT ASSETS		\$7,580.00					\$7,580.00	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
CAPITAL ASSETS (NET)								
Land & Improvements	130-135							
Buildings & Equipment	136-147				\$11,381.00			\$11,381.00
Vehicles	148-149							
Water System	152-153							
Sewer System	154-155							
All Other Capital Assets	150-151, 156-179							
TOTAL CAPITAL ASSETS (NET)					\$11,381.00		\$11,381.00	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
OTHER LONG TERM ASSETS								
Net Pension Asset	190							
Net OPEB Asset	191							
Advances to Other Funds	193							
Advances to Other Units of Government	194							
Other Investments	180-194 Except Above							
TOTAL OTHER LONG TERM ASSETS								
	TOTAL ASSETS		\$279,973.00	\$205,628.00	\$0.00	\$42,040.00	\$0.00	\$527,641.00
TOTAL DEFERRED OUTFLOWS OF RESOURCES	195-199							
	TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES		\$279,973.00	\$205,628.00	\$0.00	\$42,040.00	\$0.00	\$527,641.00

Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, FUND BALANCE/NET POSITION		101-Fund	102-499 Funds	500-599 Funds	601-699 Funds		101-699 Funds + Component units	
CURRENT LIABILITIES								
Due to Other Funds	214	\$14,196.00	\$1,198.00					\$15,394.00
Accrued Wages & Benefits	257-261							
All Other Accounts Payable & Current Liabilities	200-299 Except Above	\$8,172.00	\$0.00	\$0.00	\$82.00	\$0.00		\$8,254.00
TOTAL CURRENT LIABILITIES		\$22,368.00	\$1,198.00	\$0.00	\$82.00	\$0.00	\$23,648.00	
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
LONG-TERM LIABILITIES								
Long-Term Debt	300-307							
Advances from Other Funds	314							
Other Advances	328-330, 333							
Unearned Revenues	339	\$18.00						\$18.00
Net Pension Liability	334							
OPEB Obligation	335							
Accrued Benefits & Compensation	343							
All Other Long-Term Liabilities	300-359 Except Above							
TOTAL LONG-TERM LIABILITIES		\$18.00					\$18.00	
TOTAL DEFERRED INFLOWS OF RESOURCES	360-369							
Description of Account	Account Number(s)	General Fund	All Other Governmental Funds	Enterprise Funds	Internal Service Funds	Component Units	Total	
FUND BALANCE/NET POSITION								
(Net) Investment in Capital Assets	391				\$11,381.00			\$11,381.00

Nonspendable	370-374	\$7,580.00						\$7,580.00
Restricted	375-379, 392-398		\$204,430.00					\$204,430.00
Committed	380-384							
Assigned	385-389							
Unassigned/Unrestricted	390, 399	\$250,007.00	\$0.00	\$0.00	\$30,577.00	\$0.00		\$280,584.00
TOTAL FUND BALANCE/NET POSITION		\$257,587.00	\$204,430.00	\$0.00	\$41,958.00	\$0.00	\$503,975.00	
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE/NET POSITION		\$279,973.00	\$205,628.00	\$0.00	\$42,040.00	\$0.00	\$527,641.00	
Governmental Capital Assets (Net)					Governmental Long-Term Debt			

OTHER SUPPLEMENTARY INFORMATION

Description of AccountTotal

Amounts Paid to Other Governments

Corrections	M05	
Local Schools	M12	
Financial Administration	M23	
Health	M32	
Hospitals	M38	
Housing and Urban Renewal	M50	
Highways	M44	
Transit Subsidies	M94	
Police	M62	
Fire		
Sewerage	M80	
Sanitation	M81	
All Other	M89	

Amounts Paid to State		
Corrections	L05	
Local Schools	L12	
Financial Administration	L23	
Health	L32	
Hospitals	L38	

Housing and Urban Renewal	L50	
Highways	L44	
Transit Subsidies	L94	
Police	L62	
Sewerage	L80	
Sanitation	L81	
All Other	L89	

City Income Tax Detail		
Income tax revenue from residents		\$0.00
Income tax revenue from nonresidents		\$0.00
Other income tax revenue		\$0.00

Personnel Statistics		
Number of Police Personnel		
Number of Fire Personnel		
Combined Public Safety Personnel		
All Other Personnel		3
Total Wage and Salary Costs		\$33,255.00
Report salaries, wages, and per diems paid to all full-time and part-time employees of your local unit. These amounts may be taken from W-3 and 1099 forms filed by your local unit at the end of the calendar year. Show total amount on the line for total wage and salary costs.		

Investment Information		
Do all investments comply with P.A. 20 of 1943?		Y
Does the unit have an investment policy approved by the governing body that complies with GASB statement No. 40?		Y
Does the investment policy allow mutual funds with net asset values other than \$1?		N

Other Information		
Are there non-pension funds invested in derivatives at fiscal year-end?		N
How Many?		
Are there pension funds invested in derivatives at fiscal year-end?		N
How Many?		

DERIVATIVE INSTRUMENTS - NON-PENSION INVESTMENT PORTFOLIO			
Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the non-pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.			
Issuer	Type of Derivative	Cost	Market Value

DERIVATIVE INSTRUMENTS - PENSION INVESTMENT PORTFOLIO			
Note: Please report any derivative instruments your government had at the end of the fiscal year which were part of the pension investment portfolio. The information must be reported both on an aggregate basis, and itemized by issuer and type of derivative instrument or product.			
Issuer	Type of Derivative	Cost	Market Value

PENSION AND HEALTH BENEFIT PLANS

PENSION

Does your unit have an employee retirement system(s)?		N	
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If yes, is it administered by:			
	Insurance Company		Self
	Financial Institution		MERS

Your local unit has the following plan types: (check all that apply)			
	Defined Benefit		Hybrid
	Defined Contribution		

What is the aggregate Net Pension Liability? (If overfunded, please enter as a negative number)			
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Please provide the following for all defined contributions plans:			
Employer Contributions Made		Member Contributions Made	

Please select the types of defined benefit plans of the primary government:					
	General Employees		Police		Other
	Police & Fire or Public Safety		Fire		

Please provide the following for the general employees defined benefit plan:			
Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the police defined benefit plan:			
Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the fire defined benefit plan:			
Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the police & fire or public safety defined benefit plan:			
Pension Expense		Actuarially Determined Contribution	
Employer Contributions Made		Actuarial Value of Assets	
Member Contributions Made		Funded Percentage	
Investment Rate of Return			

Please provide the following for the other defined benefit plan:			
Name of Defined Benefit Plan		Actuarially Determined Contribution	
Pension Expense		Actuarial Value of Assets	
Employer Contributions Made		Funded Percentage	
Member Contributions Made		Investment Rate of Return	

Are your defined benefit pension plans audited by an independent CPA?	
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OTHER POSTEMPLOYMENT BENEFITS	
Does your unit have other post-employment benefits (OPEB) such as retiree healthcare?	N

If yes, is it administered by:			
	Insurance Company		Self
	Financial Institution		MERS

What is the aggregate Unfunded Accrued Liability for the primary government? (If overfunded, please enter as a negative number)	
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Please provide the following:			
Annual Required Contribution			
Employer Contributions Made		Funded Percentage	

INDEBTEDNESS

Report special obligations of all agencies of your government as well as general obligation debt.

Description	Beginning Balance	Additions (Include all refunding issues)	Reductions (Include all refunded debt)	Ending Balance
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LONG-TERM DEBT

Bonds, mortgages, etc. with an original term of more than one year issued in the name of your government or of particular agencies. Exclde amounts for compensated absences.

Public Debt for Privately Owned Housing, Industrial, or Business Purposes	19T		24T		34T		44T	
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ALL OTHER PURPOSES								
General Obligation Bonds								
Revenue Bonds								
Unlimited Tax Bonds								
Limited Tax Bonds								
Notes Payab e								



All Other Debt								
TOTAL ALL OTHER PURPOSES	19U		29U		39U		44U	
TOTAL LONG-TERM DEBT								
Description	Beginning Balance	Additions (Include all refunding issues)		Reductions (Include all refunded debt)		Ending Balance		
SHORT-TERM (Interest-Bearing) DEBT								
Tax anticipation notes, bond anticipation notes, interest-bearing warrants, and other obligations with a term of one year or less. Exclude accounts payable and other noninterest-bearing obligations.								
Tax Anticipation Note								
Revenue Anticipation Note								
All Other Short-Term Debt								
TOTAL SHORT-TERM DEBT	61V						64V	
Description	Amount							
INTEREST ON DEBT								
Amount of interest paid on long and short-term debt by purpose.								
Interest on Water Supply System Debt	181							
Interest on Sewer System Debt	189							
Interest on Electric Power System Debt	192							
Interest on Transit System Debt	194							
Interest on All Other Debt	189							
Remarks:								

Certification

Please provide the following:

CERTIFIED I affirm that all answers are correct to the best of my knowledge.

CERTIFIED

CERTIFIED

I affirm that  
I am  
authorized  
to submit  
this form on  
behalf of  
the local  
unit of  
government  
.

I affirm that  
the form  
has been  
reconciled  
to the  
correspondi  
ng audit  
report  
where  
applicable